

<b>Board Office Use: Legislative File Info.</b>	
File ID Number	17-1676
Introduction Date	8-9-17
Enactment Number	17-1223
Enactment Date	9-13-17



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Vernon Hal, Senior Business Officer  
Gloria Gamblin, Interim Chief Financial Officer  
Ryan Nguyen, Controller

**Board Meeting Date** September 13, 2017

**Subject** Resolution No. 1718-0021 - Annual Statement of All Receipts and Expenditures of the District - 2016-2017 Fiscal Year (Unaudited)

**Action Requested** Approval by the Board of Education of Resolution No. 1718-0021 - Annual Statement of All Receipts and Expenditures of the District for the 2016-2017 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools

**Background** The Governing Board of each school district shall certify and file the Annual Statement of All Receipts and Expenditures of the District for the preceding fiscal year with the county superintendent of schools on or before September 15 annually. The Statement shall be on the applicable forms prescribed by the Superintendent of Public Instruction, as per Education Code 42100.

**Discussion** In effort to provide District constituents the Annual Statement of All Receipts and Expenditures of the District for the 2016-2017 Fiscal Year (Unaudited Actuals) Report in lay terms, attached hereto, is a summary of the report.

**Recommendation** Approval by the Board of Education of Resolution No. 1718-0021 - Annual Statement of All Receipts and Expenditures of the District for the 2016-2017 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.

- Form CA 2016-17 Unaudited Actuals School District Certification
- Form 01 General Fund - Unrestricted and Restricted Expenditures By Object
- Form 11 Adult Education Fund Expenditures By Object
- Form 12 Child Development Fund Expenditures By Object
- Form 13 Cafeteria Special Revenue Fund Expenditures By Object
- Form 14 Deferred Maintenance Fund Expenditures By Object
- Form 21 Building Fund Expenditures By Object
- Form 25 Capital Facilities fund Expenditures By Object
- Form 35 County Facilities Fund Expenditures By Object
- Form 40 Special Reserve Fund for Capital Outlay Projects Expenditures By Object

Form 51	Bond Interest and Redemption Fund Expenditures By Object
Form 67	Self - Insurance Fund
Form 76	Warrant/Pass-Through Fund
Form 76A	Changes in Assets and Liabilities (Warrant/Pass-Through)
Form A	Average Daily Attendance
Form Asset	Schedule of Capital Asset
Form CAT	Federal Grant Awards
Form CEA	Current Expense Formula/Minimum Classroom Compensation
Form DEBT	Schedule of Long-Term Liabilities
Form ICR	Indirect Cost Rate
Form L	Lottery
Form NCMOE	No Child Left Behind
Form PCRAF	General Fund and Charter School Fund—Program Cost
Form PCR	General Fund & Charter Schools Fund Program Cost Report
Form SIAA	Summary of Inter-Fund Activities for All Funds
LCFF	Calculation Worksheet
TRC	Technical Review Checklist <b>w/NO FATAL ERRORS</b>

## Attachments

- Executive Summary Memo
- Resolution No. 1718-0021
- Annual Statement of All Receipts and Expenditures of the District for the 2016-2017 Fiscal Year
- PowerPoint Presentation

<b>Board Office Use: Legislative File Info.</b>	
File ID Number	17-1676
Introduction Date	8/9/17
Enactment Number	17-1273
Enactment Date	9-13-17 <i>U</i>



**OAKLAND UNIFIED SCHOOL DISTRICT**

*Community Schools, Thriving Students*

**RESOLUTION OF  
THE BOARD OF EDUCATION OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT**

RESOLUTION NO. 1718-0021

2016-2017 Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals), (aka, Closing of the Books)

**WHEREAS**, Education Code Section 42100 requires that the governing board of each school district shall approve the Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals) for proceeding year; and

**WHEREAS**, Education Code Section 42100 requires that the approved statement be filed with the County Superintendent of Schools,

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Education of the Oakland Unified School District hereby approves the Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2016-2017 (Unaudited Actuals), attached hereto; and

**BE IT FURTHER RESOLVED**, that the Board of Education hereby authorizes the submission of said Statement to the Alameda County of Superintendent of Schools.

PASSED AND ADOPTED by the Board of Education of the Oakland Unified School District this 13<sup>th</sup> day of September, 2017, by the following vote, to wit:

**AYES:** Jody London, Aimee Eng, Jumoke Hinton Hodge, Roseann Torres, Shanthy Gonzales, Vice President Nina Senn, President James Harris

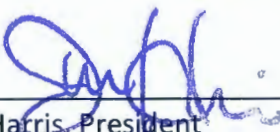
**NAYS:** None

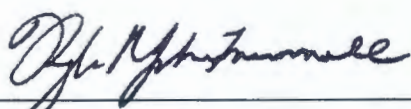
**ABSENT:** None

**ABSTENTIONS:** None

CERTIFICATION

We, James Harris and Kyla Johnson-Trammell, President and Secretary of the Board of Education of the Oakland Unified School District, Alameda County, State of California, respectively, do hereby certify that the foregoing Resolution was duly approved and adopted by the Board of Education of said district at a meeting thereof held on the 13<sup>th</sup> of September, 2017 with a copy of such Resolution being on file in the Office of the Board of Education of District.

By:   
James Harris, President  
Board of Education

By:   
Kyla Johnson-Trammell, Secretary  
Board of Education

Board Office Use: Legislative File Info.	
File ID No.	17-1676
Introduction Date	8/9/17
Enactment No.	17-1273
Enactment Date	9-13-17

Resolution No. 1718-0021



## INTERIM CHIEF FINANCIAL OFFICER

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September 13, 2017

**TO: Board of Education**

**FROM:** Kyla Trammell-Johnson, Superintendent  
Vernon Hal, Senior Business Officer  
Gloria Gamblin, Interim Chief Financial Officer  
Ryan Nguyen, Controller

**RE:** 2016-2017 Closing – Executive Summary

The purpose of this memo is to summarize the agenda item requesting approval of the District's Annual Statement of All Receipts and Expenditures for Fiscal Year 2016-17, also known as the Closing of the Books. The reports that comprise the District's Unaudited Actuals are the most complete set of financials for the 2016-17 fiscal year and will be the starting point for audited financials. Until an audit is complete, the Unaudited Financials are the reference point for the 2016-17 fiscal year.

**Closing the Books – Background:** California school districts follow a July 1 to June 30 fiscal year. All financial reports are based on this fiscal year. After budget adoption in June, the District adjusts its budget periodically to incorporate current information. The Third Interim, reviewed by the Board on May 24, 2017, is the latest version of the 2016-17 Budget. It is used as a point of comparison to the closing numbers. After Board approval, the Unaudited Actuals must be submitted to the Alameda County Office of Education (ACOE) by September 15, who will review and forward them to the California Department of Education by October 15.

## Major Fiscal Challenges & Accomplishments

### Challenges

1. The projected enrollment increase for 2016-17 did not materialize; in fact enrollment decreased from 2015-16 by over 400 students. This resulted in a reduction of LCFF projected revenue by \$3.9M.
2. The 2016-17 lower enrollment resulted in the potential reduction of 42 teacher FTE's. However, the decision was made to reduce only 6 teacher FTE's, leaving 36 FTE's in the unrestricted budget at an approximate cost of \$3.2M.
3. In the fall of 2016, it was determined that the Special Education program would need an additional \$4.9M contribution from the unrestricted general fund.



## INTERIM CHIEF FINANCIAL OFFICER

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### Accomplishments

1. The District completed the 2015-16 Audit Report by the statutory deadline (Dec. 2016), thereby finally being current with its audits. The first time in over a decade.
2. Measure G and Measure N Audits were completed.
3. The District refinanced \$300M General Obligation (G.O.) Bonds in May 2017 savings taxpayers **\$60M**.
4. The Fiscal Crisis Management Assessment Team (FCMAT) conducted and completed a thorough analysis on 20 Fiscal Health Risk Factors, as requested by the Board of Education.

## Financial Overview

### Reserve for Economic Uncertainty

1. The District ended fiscal year 2016-17 with an unrestricted fund balance of **\$3.4M**, which included a reserve for economic uncertainty of **\$2.9M**.
2. The fund balance is **\$5M** less than the \$8.4M projected at Third Interim. The reserve for economic uncertainty is **NOT** sufficient to meet the State required 2% reserve for economic uncertainty of **\$11M**. Third Interim reporting anticipated the District would not meet the 2% reserve requirement.
3. There was concern that the District may end fiscal year 2016-17 with a negative unrestricted fund balance and return to state receivership. Although the reserve for economic uncertainty for 2016-17 is less than the required 2%, the positive unrestricted fund balance avoids state receivership.
4. With this level of 2016-17 unrestricted fund balance, the 2017-18 unrestricted fund balance will still start the year with the state required 2% reserve for economic uncertainty. During the 2017-18 adoption, additional funds were set aside in anticipation of the 2016-17 closing shortfall.

### General Fund Cash & Monitoring

1. The District's General Fund ended the fiscal year with a positive cash balance of **\$23.8M**.
2. The General Fund Cash Balance is closely monitored to ensure the revenue keep pace with expenditures.
3. The District temporarily borrowed **\$26M** from the Alameda County Treasurer, which was paid by June 30.

### Self-Insurance Fund

1. The Self Insurance Fund transferred **\$3.8M** to the General Fund for legal expenses related to the Special Education program covering prior fiscal years (prior to 2015-16).
2. As part of the effort to reduce unrestricted expenditures during 2016-17, the self-insurance rate charged against payroll was reduced the last four months of the fiscal year. This resulted in a reduction of revenue to the self-insurance fund of over **\$2M** from the Third interim budget.
3. Legal settlements related to executive transitions cost over **\$1M**.
4. The primary net result of the above on the self-insurance fund is a reduction of **\$8M** to the fund balance (from a beginning fund balance of **\$14.8M** to an ending fund balance of **\$6.8M**). This fund balance will need to substantially increase over the next couple of years.



## INTERIM CHIEF FINANCIAL OFFICER

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### Other Fiscal Items

- 1 The District met the CEA Ratio of 55% threshold of instructional expenses to classrooms funded with General Fund Resources.
- 2 Support for Restricted Programs: the Unaudited Actuals reflect an additional contribution of **\$1.1M** to the Special Education Program (**\$120K**), the Early Childhood Fund (**\$227K**), and the Child Nutrition Fund (**\$726K**) over the Third Interim budget. The total 2016-17 contribution by Program and Fund - Special Education Program (**\$56.4M**); Early Childhood Fund (**\$2.2M**); and Child Nutrition Fund (**\$3.2M**), for a total of **\$61.8M**.

## Summary of Unrestricted General Fund

### Revenues

The revenues increased **\$2.3M** from Third Interim. The increase is primarily due to following:

1. LCFF revenue **decreased \$1.6M**. This decrease is due to the impact of the “net charter shift”. The State of California allows districts to use the higher P-2 ADA of either the current year or the prior year. During 2016-17 the district’s ADA decreased. As a result, OUSD is using the 2015-16 P-2 ADA for funding purposes for 2016-17. However, if the prior year ADA is used (2015-16), the District must take into account the change of students leaving the District to charters or coming to the District from charter from 2015-16 to 2016-17. There was a net reduction from the District to charters which resulted in the \$1.6M decrease.
2. Other state revenue **increased \$2M**. This increase is primarily related to Medical Administrative Activity (M.A.A.) revenue. The increase is due to the accrual of prior year MAA revenue, now that the state has begun to start disbursing the funds.
3. Local revenues **increased \$1.8M**. This increase is primarily due to 1) additional PGE rebate (\$1M); 2) additional ERATE reimbursement (\$540K); and 3) additional Redevelopment funds – RDA (\$347K).

### Other Financing Sources

Other Financing sources increased **\$2.5M** net from Third Interim. The increase is primarily due to the following:

1. The transfer in from the Self Insurance fund **increased \$4.2M**. Of this increase, \$3.8M is related to prior year Special Education legal cost paid by the unrestricted general fund being reimbursed.
2. Other Transfers Out **increased \$1M** primarily due to additional support for the Food Service and Early Childhood funds, \$726K and \$227K respectively.
3. Contributions to restricted programs **increased \$0.7M** primarily due to Special Education \$120K and Federal Program Monitoring (FPM) audit findings related to Title 1 & 2 of \$540K.



## INTERIM CHIEF FINANCIAL OFFICER

### Summary of Unrestricted General Fund – Expenses & Uses

Expenses & Uses **increased \$9.1M** over the Third Interim. The increase is primarily due to the following:

1. Salaries & benefits increased \$4.6M. The OEA arbitration award represents \$1M. The remaining \$3.6M is approximately a 1% variance from the Third Interim and includes the reduction in the workers comp rate against payroll for the last four months of the fiscal year.
2. Supplies, Services & Equipment **increased \$3M**. This is a 7% variance from the Third Interim. This increase is based on the Third Interim budget anticipating a reduction of expenses related to the “spending limitations protocol”. However, the reductions did not materialize.
3. Other outgo and indirect cost (an expense offset) **decreased \$1.4M**. Over \$.5M of the decrease is due to the over expenditure of Title1 funds thereby reducing the amount available to fully charge indirect cost.

### Summary of Unrestricted General Fund – Ending Fund Balance

The **\$3.4M** ending fund balance decreased **\$5M** from the **\$8.4M** at Third Interim based on the following:

1. **\$2.3M** net increase in revenue
2. **\$2.5M** net increase in other financing sources
3. **\$(9.1M)** net increase in expenses and other uses
4. **\$(.07M)** decrease/adjustment to the beginning fund balance to agree to the 2015-16 audit report

#### **2016-17:**

- The District ended the fiscal year with an unrestricted fund balance of **\$3.4M**
- The reserve for economic uncertainty of \$2.9M did not meet the State required 2% of \$11M. Third interim reporting anticipated the District would not meet this requirement.

#### **2017-18:**

- Although the reserve for economic uncertainty for 2016-17 is less than the required 2%, the positive unrestricted fund balance **avoids state receivership**.
- The 2017-18 unrestricted fund balance will still start the year with the state required 2% reserve for economic uncertainty because during the 2017-18 adoption, additional funds were set aside in anticipation of the 2016-17 closing shortfall. *NOTE: The OUSD policy calls for at least 3% reserve.*

## **CAUTION: ACTION NEEDED FOR A BALANCED BUDGET**

**Caution:** As we close the books on 2016-17 and head into 2017-2018, red flags are signaling caution. We will be monitoring and reporting back to the Board on the many of the following items:

1. LCFF Revenue is close to being fully funded, which means the increases from year to year will be significantly reduced.
2. Cost of Living Adjustments (COLAs) are not expected to keep pace with the true cost of living, meaning we will have the same amount of funding to pay for higher costs.





## INTERIM CHIEF FINANCIAL OFFICER

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3. Support to Special Education, Early Childhood, and Child Nutrition needs to be monitored, and program adjustments must be made.
4. The Structural Deficit in the unrestricted general fund (ongoing revenues are less than ongoing expenses) must be addressed.
5. The Unrestricted Reserve balance must be increased to meet Board Policy.
6. The General Fund ended with a positive ending fund balance due to the one-time transfer of funds to the General Fund by the Self Insurance Fund.
7. The Self Insurance Fund is now in jeopardy of becoming a Fund with inadequate reserves (Gap \$30M) and revenue to meet its obligations. Due to the current financial constraints of this Fund, it will no longer have resources to keep the General Fund afloat.
8. It is of the utmost importance that all school site and central department managers maintain operating programs within the designated budget allocations. Overspending may lead to state receivership.

In order for the District to strengthen its fiscal health, the FCMAT report is a good place to begin this journey.

### **Up Coming Changes in 2017-18**

1. At the last Board Meeting in September, the Financial Team will bring forth a Budget Revision Report for Board Approval, which will reflect financial implications of the 2016-2017 Unaudited Actuals, and its impacts on the current year, 2017-2018 fiscal health.
2. The 2016-2017 decrease in General Fund Unrestricted Ending Fund Balance negatively impacted the projected Adopted Budget Beginning Balance and absorbed the 2017-2018 One Time Money of \$5.4M.
3. A narrative of new accountability and budget management strategies will be forthcoming to the Board for discussion and direction.
4. More review and discussion is needed between the Financial Team and Program Leaders, who are operating on-going structural deficits, to evaluate existing programmatic changes and its effectiveness; and, to develop plans to eliminate the deficit within a specific time frame.
5. District Leadership to develop and recommend systematic changes to strengthen the District's financial position.



**2016-17 Unaudited Actuals**  
**Summary of Combined Unrestricted & Restricted General Fund**  
**Revenues & Expenses**

Description	Unaudited Actuals	Third Interim	Difference	%
LCFF Sources				
State Aid	215,998,483	217,562,264	(1,563,782)	-0.7%
Property Taxes	93,248,240	92,785,158	463,082	0.5%
Education Protection Act - EPA	46,574,013	47,055,026	(481,013)	-1.0%
<b>Total LCFF Sources</b>	<b>355,820,735</b>	<b>357,402,448</b>	<b>(1,581,713)</b>	<b>-0.4%</b>
Federal Revenue	44,636,387	49,563,105	(4,926,718)	-9.9%
Other State Revenue	64,918,831	62,654,277	2,264,554	3.6%
Other Local Revenue	70,526,273	68,888,030	1,638,243	2.4%
<b>Total Revenues</b>	<b>535,902,227</b>	<b>538,507,861</b>	<b>(2,605,634)</b>	<b>-0.5%</b>
Certificated Salaries	201,607,593	198,618,774	2,988,820	1.5%
Classified Salaries	99,365,021	96,672,513	2,692,508	2.8%
Employee Benefits	133,822,986	132,569,364	1,253,622	0.9%
Books & Supplies	14,375,203	28,401,175	(14,025,972)	-49.4%
Services, Other Op Expenses	87,778,636	84,885,187	2,893,449	3.4%
Capital Outlay	2,912,076	3,022,181	(110,105)	-3.6%
Other Outgo	8,808,723	8,891,040	(82,317)	-0.9%
Direct Support/Indirect Costs	(1,733,703)	(1,527,237)	(206,466)	13.5%
<b>Total Expenditures</b>	<b>546,936,534</b>	<b>551,532,997</b>	<b>(4,596,463)</b>	<b>-0.8%</b>
<b>Excess/(Deficiency) of Revenue of Expense</b>	<b>(11,034,307)</b>	<b>(13,025,136)</b>	<b>1,990,829</b>	<b>-15.3%</b>
Interfund - Transfer In	5,036,579	847,032	4,189,547	494.6%
Interfund - Transfer Out	(5,421,976)	(4,468,860)	(953,116)	21.3%
<b>Other Financing Sources/Uses</b>	<b>(385,397)</b>	<b>(3,621,828)</b>	<b>3,236,430</b>	<b>-89.4%</b>
<b>Net Increase in Fund Balance</b>	<b>(11,419,705)</b>	<b>(16,646,964)</b>	<b>5,227,259</b>	<b>-31.4%</b>
Beginning Fund Balance - July 1, 2016	34,895,560	34,895,560	-	0.0%
<b>Ending Fund Balance - June 30, 2017</b>	<b>23,475,855</b>	<b>18,248,596</b>	<b>5,227,259</b>	<b>28.6%</b>



**2016-17 Unaudited Actuals  
Summary of Combined Unrestricted & Restricted General Fund  
Fund Balance Detail**

	Unaudited Actuals	Third Interim	Difference
<b>Ending Fund Balance</b>	<b>23,475,855</b>	<b>18,248,596</b>	<b>5,227,259</b>
<b>Components of Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	2,906,899	8,281,471	(5,374,572)
<b>Designated for the Following:</b>			
Revolving Cash	150,000	150,000	-
Prepaid	363,174	-	363,174
Restricted	20,055,783	9,817,125	10,238,658
<b>Total Ending Fund Balance</b>	<b>23,475,855</b>	<b>18,248,596</b>	<b>5,227,259</b>



## 2016-17 Unaudited Actuals Summary of Unrestricted General Fund Revenues & Expenses

Description	Unaudited Actuals	Third Interim	Difference	%
LCFF Sources				
State Aid	215,788,483	217,562,264	(1,773,782)	-0.8%
Property Taxes	90,801,295	90,110,000	691,295	0.8%
Education Protection Act - EPA	46,574,013	47,055,026	(481,013)	-1.0%
<b>Total LCFF Sources</b>	<b>353,163,790</b>	<b>354,727,290</b>	<b>(1,563,500)</b>	<b>-0.4%</b>
Federal Revenue	52,364	55,801	(3,437)	-6.2%
Other State Revenue	17,611,233	15,592,797	2,018,436	12.9%
Other Local Revenue	36,643,170	34,836,462	1,806,707	5.2%
<b>Total Revenues</b>	<b>407,470,557</b>	<b>405,212,350</b>	<b>2,258,207</b>	<b>0.6%</b>
Certificated Salaries	149,665,180	145,665,246	3,999,934	2.7%
Classified Salaries	61,634,202	59,009,152	2,625,051	4.4%
Employee Benefits	84,237,117	86,279,712	(2,042,594)	-2.4%
Books & Supplies	6,817,615	8,324,144	(1,506,529)	-18.1%
Services, Other Op Expenses	40,119,367	35,351,055	4,768,312	13.5%
Capital Outlay	132,368	332,649	(200,282)	-60.2%
Other Outgo	6,250,750	6,077,046	173,704	2.9%
Direct Support/Indirect Costs	(4,059,782)	(5,363,263)	1,303,481	-24.3%
<b>Total Expenditures</b>	<b>344,796,819</b>	<b>335,675,742</b>	<b>9,121,077</b>	<b>2.7%</b>
<b>Excess/(Deficiency) of Revenue of Expense</b>	<b>62,673,738</b>	<b>69,536,608</b>	<b>(6,862,870)</b>	<b>-9.9%</b>
Interfund - Transfer In	5,036,579	847,032	4,189,547	494.6%
Interfund - Transfer Out	(5,421,976)	(4,468,860)	(953,116)	21.3%
Contributions - to Restricted Programs	(70,662,644)	(69,940,024)	(722,620)	1.0%
<b>Other Financing Sources/Uses</b>	<b>(71,048,042)</b>	<b>(73,561,852)</b>	<b>2,513,810</b>	<b>-3.4%</b>
<b>Net Increase in Fund Balance</b>	<b>(8,374,303)</b>	<b>(4,025,244)</b>	<b>(4,349,059)</b>	<b>108.0%</b>
Beginning Fund Balance - July 1, 2016	11,794,376	12,456,715	(662,339)	-5.3%
<b>Ending Fund Balance - June 30, 2017</b>	<b>3,420,073</b>	<b>8,431,471</b>	<b>(5,011,398)</b>	<b>-59.4%</b>



**2016-17 Unaudited Actuals  
Summary of Unrestricted General Fund  
Fund Balance Detail**

	Unaudited Actuals	Third Interim	Difference
<b>Ending Fund Balance</b>	<b>3,420,073</b>	<b>8,431,471</b>	<b>(5,011,398)</b>
<b>Components of Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	2,906,899	8,281,471	(5,374,572)
<b>Designated for the Following:</b>			
Revolving Cash	150,000	150,000	-
Prepays	363,174	-	363,174
<b>Total Ending Fund Balance</b>	<b>3,420,073</b>	<b>8,431,471</b>	<b>(5,011,398)</b>



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

**ANNUAL STATEMENT  
OF ALL RECEIPTS &  
EXPENDITURES OF THE  
DISTRICT FOR THE  
2016-2017 FISCAL YEAR**

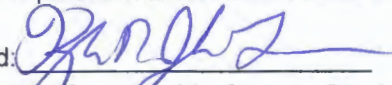
**PREPARED FOR  
BOARD OF EDUCATION MEETING  
SEPTEMBER 13, 2017**

**FORM CA**  
**UNAUDITED**  
**ACTUALS SCHOOL**  
**DISTRICT**  
**CERTIFICATION**

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: 9/13/2017

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

JEFF POTTER  
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VERNON HAL  
Name  
SENIOR BUSINESS OFFICER  
Title  
510 879 4628  
Telephone  
vernon.hal@ousd.org  
E-mail Address

File ID Number: 17-1676  
Introduction Date: 9-13-17  
Enactment Number: 17-1273  
Enactment Date: 9-13-17  
By:



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	<b>Percent of Current Cost of Education Expended for Classroom Compensation</b> Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.61%
	<b>CEA Deficiency Amount</b> 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	<b>Adjustments to Appropriations Limit Per Government Code Section 7902.1</b> 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
	<b>Adjusted Appropriations Limit</b>	\$372,076,340.73
	<b>Appropriations Subject to Limit</b> These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$372,076,340.73
ICR	<b>Preliminary Proposed Indirect Cost Rate</b> Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	3.98%
NCMOE	<b>No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination</b> 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

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G = General Ledger Data; S = Supplemental Data

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10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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20	Special Reserve Fund for Postemployment Benefits		
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CA	Unaudited Actuals Certification	S	
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CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
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L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
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G = General Ledger Data; S = Supplemental Data

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

# **FORM 01**

**GENERAL**

**FUND/UNRESTRICTED**

**AND RESTRICTED**

**EXPENDITURES**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	353,163,790.41	2,656,945.00	355,820,735.41	359,593,984.21	2,412,110.00	362,006,094.21	1.7%
2) Federal Revenue		8100-8299	52,364.00	44,584,023.13	44,636,387.13	63,500.00	44,694,665.12	44,758,165.12	0.3%
3) Other State Revenue		8300-8599	17,611,233.11	47,307,598.35	64,918,831.46	13,205,695.65	47,847,128.88	61,052,824.53	-6.0%
4) Other Local Revenue		8600-8799	36,643,169.55	33,883,103.25	70,526,272.80	34,469,643.19	41,066,699.85	75,536,343.04	7.1%
5) TOTAL, REVENUES			407,470,557.07	128,431,669.73	535,902,226.80	407,332,823.05	136,020,603.85	543,353,426.90	1.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	149,665,180.31	51,942,413.21	201,607,593.52	138,911,376.28	52,950,134.31	191,861,510.59	-4.8%
2) Classified Salaries		2000-2999	61,634,202.22	37,730,818.62	99,365,020.84	55,651,598.06	36,069,443.16	91,721,041.22	-7.7%
3) Employee Benefits		3000-3999	84,237,117.49	49,585,868.33	133,822,985.82	80,776,605.49	51,727,400.40	132,504,005.89	-1.0%
4) Books and Supplies		4000-4999	6,817,615.06	7,557,587.71	14,375,202.77	14,538,816.75	16,264,702.14	30,803,518.89	114.3%
5) Services and Other Operating Expenditures		5000-5999	40,119,366.92	47,659,269.13	87,778,636.05	36,270,664.66	33,473,043.69	69,743,708.35	-20.5%
6) Capital Outlay		6000-6999	132,367.73	2,779,707.88	2,912,075.61	0.00	35,000.00	35,000.00	-98.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,250,750.47	2,557,972.50	8,808,722.97	6,087,521.00	2,040,000.00	8,127,521.00	-7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,059,781.54)	2,326,078.18	(1,733,703.36)	(4,271,912.54)	2,658,773.52	(1,613,139.02)	-7.0%
9) TOTAL, EXPENDITURES			344,796,818.66	202,139,715.56	546,936,534.22	327,964,669.70	195,218,497.22	523,183,166.92	-4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			62,673,738.41	(73,708,045.83)	(11,034,307.42)	79,368,153.35	(59,197,893.37)	20,170,259.98	-282.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,036,578.58	0.00	5,036,578.58	564,067.00	0.00	564,067.00	-88.8%
b) Transfers Out		7600-7629	5,421,975.85	0.00	5,421,975.85	1,504,588.00	0.00	1,504,588.00	-72.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(70,662,644.45)	70,662,644.45	0.00	(70,327,977.00)	70,327,977.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(71,048,041.72)	70,662,644.45	(385,397.27)	(71,268,498.00)	70,327,977.00	(940,521.00)	144.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,374,303.31)	(3,045,401.38)	(11,419,704.69)	8,099,655.35	11,130,083.63	19,229,738.98	-268.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,063,851.39	22,438,844.06	34,502,695.45	3,420,072.84	20,055,782.39	23,475,855.23	-32.0%
b) Audit Adjustments		9793	(269,475.24)	662,339.71	392,864.47	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,794,376.15	23,101,183.77	34,895,559.92	3,420,072.84	20,055,782.39	23,475,855.23	-32.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,794,376.15	23,101,183.77	34,895,559.92	3,420,072.84	20,055,782.39	23,475,855.23	-32.7%
2) Ending Balance, June 30 (E + F1e)			3,420,072.84	20,055,782.39	23,475,855.23	11,519,728.19	31,185,866.02	42,705,594.21	81.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	363,174.29	0.00	363,174.29	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	20,055,782.39	20,055,782.39	0.00	31,185,866.02	31,185,866.02	55.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,906,898.55	0.00	2,906,898.55	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	11,519,728.19	0.00	11,519,728.19	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	(87,462.51)	23,910,289.22	23,822,826.71				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	114,491.28	236,627.55	351,118.83				
c) in Revolving Fund		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,565,823.94	11,722,777.12	22,288,601.06				
4) Due from Grantor Government		9290	2,597,426.00	0.00	2,597,426.00				
5) Due from Other Funds		9310	8,453,038.55	0.00	8,453,038.55				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	363,174.29	0.00	363,174.29				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			22,156,491.55	35,869,693.89	58,026,185.44				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	13,001,173.70	11,173,625.20	24,174,798.90				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,384,395.01	0.00	5,384,395.01				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	350,850.00	4,640,286.30	4,991,136.30				
6) TOTAL, LIABILITIES			18,736,418.71	15,813,911.50	34,550,330.21				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			3,420,072.84	20,055,782.39	23,475,855.23				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	215,998,482.60	0.00	215,998,482.60	221,455,743.52	0.00	221,455,743.52	2.5%
Education Protection Account State Aid - Current Year		8012	46,574,013.00	0.00	46,574,013.00	47,055,025.50	0.00	47,055,025.50	1.0%
State Aid - Prior Years		8019	(210,000.00)	0.00	(210,000.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	655,342.29	0.00	655,342.29	645,189.00	0.00	645,189.00	-1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,584,061.89	0.00	2,584,061.89	2,626,278.19	0.00	2,626,278.19	1.6%
County & District Taxes Secured Roll Taxes		8041	65,562,980.07	0.00	65,562,980.07	64,905,055.00	0.00	64,905,055.00	-1.0%
Unsecured Roll Taxes		8042	4,380,751.23	0.00	4,380,751.23	5,797,464.00	0.00	5,797,464.00	32.3%
Prior Years' Taxes		8043	(868,075.60)	0.00	(868,075.60)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,828,979.11	0.00	1,828,979.11	2,773,739.00	0.00	2,773,739.00	51.7%
Education Revenue Augmentation Fund (ERAF)		8045	34,955,970.73	0.00	34,955,970.73	36,986,839.00	0.00	36,986,839.00	5.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,284,274.09	0.00	13,284,274.09	10,126,594.00	0.00	10,126,594.00	-23.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>384,746,779.41</b>	<b>0.00</b>	<b>384,746,779.41</b>	<b>392,371,927.21</b>	<b>0.00</b>	<b>392,371,927.21</b>	<b>2.0%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(31,582,989.00)	0.00	(31,582,989.00)	(32,777,943.00)	0.00	(32,777,943.00)	3.8%
Property Taxes Transfers		8097	0.00	2,656,945.00	2,656,945.00	0.00	2,412,110.00	2,412,110.00	-9.2%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>353,163,790.41</b>	<b>2,656,945.00</b>	<b>355,820,735.41</b>	<b>359,593,984.21</b>	<b>2,412,110.00</b>	<b>362,006,094.21</b>	<b>1.7%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,145,332.83	8,145,332.83	0.00	8,134,704.00	8,134,704.00	-0.1%
Special Education Discretionary Grants		8182	0.00	1,723,145.99	1,723,145.99	0.00	1,579,917.00	1,579,917.00	-8.3%
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	5,500.00	0.00	5,500.00	New
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		17,664,697.38	17,664,697.38		16,500,000.00	16,500,000.00	-6.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		3,431,680.44	3,431,680.44		3,528,606.00	3,528,606.00	2.8%
Title III, Part A, Immigrant Education Program	4201	8290		145,996.87	145,996.87		199,987.00	199,987.00	37.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,361,810.99	1,361,810.99		1,128,937.00	1,128,937.00	-17.1%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		6,946,030.05	6,946,030.05		9,669,936.33	9,669,936.33	39.2%
Career and Technical Education	3500-3599	8290		384,982.30	384,982.30		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	52,364.00	4,780,346.28	4,832,710.28	58,000.00	3,952,577.79	4,010,577.79	-17.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>52,364.00</b>	<b>44,584,023.13</b>	<b>44,636,387.13</b>	<b>63,500.00</b>	<b>44,694,665.12</b>	<b>44,758,165.12</b>	<b>0.3%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		20,416,505.00	20,416,505.00		21,202,270.00	21,202,270.00	3.8%
Prior Years	6500	8319		125,194.00	125,194.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,426,550.00	0.00	1,426,550.00	1,258,611.00	0.00	1,258,611.00	-11.8%
Lottery - Unrestricted and Instructional Materials		8560	5,398,329.85	1,784,545.94	7,182,875.79	5,666,229.65	1,642,273.00	7,308,502.65	1.7%
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		7,666,552.34	7,666,552.34		7,671,259.54	7,671,259.54	0.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		231,044.54	231,044.54		232,228.00	232,228.00	0.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		179,498.42	179,498.42		511,022.34	511,022.34	184.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,786,353.26	16,904,258.11	27,690,611.37	6,280,855.00	16,588,076.00	22,868,931.00	-17.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>17,611,233.11</b>	<b>47,307,598.35</b>	<b>64,918,831.46</b>	<b>13,205,695.65</b>	<b>47,847,128.88</b>	<b>61,052,824.53</b>	<b>-6.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	20,224,961.01	11,791,177.70	32,016,138.71	20,400,000.00	23,200,000.00	43,600,000.00	36.2%
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	6,751,828.41	0.00	6,751,828.41	6,751,828.00	0.00	6,751,828.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	363,838.67	0.00	363,838.67	945,000.00	0.00	945,000.00	159.7%
Interest		8660	279,778.17	0.00	279,778.17	160,000.00	0.00	160,000.00	-42.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,152,469.00	0.00	1,152,469.00	1,144,420.19	0.00	1,144,420.19	-0.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,870,294.29	22,091,925.55	29,962,219.84	5,068,395.00	17,866,699.85	22,935,094.85	-23.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>36,643,169.55</b>	<b>33,883,103.25</b>	<b>70,526,272.80</b>	<b>34,469,643.19</b>	<b>41,066,699.85</b>	<b>75,536,343.04</b>	<b>7.1%</b>
<b>TOTAL, REVENUES</b>			<b>407,470,557.07</b>	<b>128,431,669.73</b>	<b>535,902,226.80</b>	<b>407,332,823.05</b>	<b>136,020,603.85</b>	<b>543,353,426.90</b>	<b>1.4%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	124,288,824.05	41,584,687.80	165,873,511.85	114,656,266.23	42,531,778.81	157,188,045.04	-5.2%
Certificated Pupil Support Salaries		1200	5,083,264.83	6,667,068.56	11,750,333.39	5,358,363.24	7,078,552.22	12,436,915.46	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	20,010,231.09	3,111,346.33	23,121,577.42	18,588,951.50	2,710,276.62	21,299,228.12	-7.9%
Other Certificated Salaries		1900	282,860.34	579,310.52	862,170.86	307,795.31	629,526.66	937,321.97	8.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>149,665,180.31</b>	<b>51,942,413.21</b>	<b>201,607,593.52</b>	<b>138,911,376.28</b>	<b>52,950,134.31</b>	<b>191,861,510.59</b>	<b>-4.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	349,487.16	13,547,503.22	13,896,990.38	136,678.23	13,636,027.09	13,772,705.32	-0.9%
Classified Support Salaries		2200	24,518,750.80	10,314,937.25	34,833,688.05	22,136,042.59	10,157,241.80	32,293,284.39	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	22,285,807.17	10,979,331.03	33,265,138.20	21,298,245.46	9,844,927.01	31,143,172.47	-6.4%
Clerical, Technical and Office Salaries		2400	13,354,660.39	2,741,729.10	16,096,389.49	10,987,950.67	2,192,796.38	13,180,747.05	-18.1%
Other Classified Salaries		2900	1,125,496.70	147,318.02	1,272,814.72	1,092,681.11	238,450.88	1,331,131.99	4.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>61,634,202.22</b>	<b>37,730,818.62</b>	<b>99,365,020.84</b>	<b>55,651,598.06</b>	<b>36,069,443.16</b>	<b>91,721,041.22</b>	<b>-7.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	18,442,745.48	17,550,288.54	35,993,034.02	19,747,866.51	18,053,523.61	37,801,390.12	5.0%
PERS		3201-3202	7,257,334.45	4,639,749.26	11,897,083.71	7,920,060.56	5,202,324.70	13,122,385.26	10.3%
OASDI/Medicare/Alternative		3301-3302	6,620,056.94	3,453,628.35	10,073,685.29	6,502,983.46	3,607,966.43	10,110,949.89	0.4%
Health and Welfare Benefits		3401-3402	39,939,462.55	18,400,251.19	58,339,713.74	33,526,030.01	18,875,428.95	52,401,458.96	-10.2%
Unemployment Insurance		3501-3502	252,463.95	95,732.16	348,196.11	205,967.58	92,543.86	298,511.44	-14.3%
Workers' Compensation		3601-3602	10,111,169.02	4,332,351.95	14,443,520.97	11,458,151.14	4,963,327.75	16,421,478.89	13.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,613,885.10	1,113,866.88	2,727,751.98	1,415,546.23	932,285.10	2,347,831.33	-13.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>84,237,117.49</b>	<b>49,585,868.33</b>	<b>133,822,985.82</b>	<b>80,776,605.49</b>	<b>51,727,400.40</b>	<b>132,504,005.89</b>	<b>-1.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	800,102.39	2,201,522.70	3,001,625.09	166,357.80	1,272.54	167,630.34	-94.4%
Books and Other Reference Materials		4200	330,797.41	509,662.62	840,460.03	290,658.67	1,864,089.77	2,154,748.44	156.4%
Materials and Supplies		4300	5,263,497.05	3,431,196.63	8,694,693.68	13,459,902.90	14,033,007.45	27,492,910.35	216.2%



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)	
Noncapitalized Equipment		4400	423,218.21	1,415,205.76	1,838,423.97	621,897.38	366,332.38	988,229.76	-46.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,817,615.06</b>	<b>7,557,587.71</b>	<b>14,375,202.77</b>	<b>14,538,816.75</b>	<b>16,264,702.14</b>	<b>30,803,518.89</b>	<b>114.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	12,882,393.05	12,882,393.05	0.00	50,000.00	50,000.00	-99.6%
Travel and Conferences		5200	745,537.70	1,423,394.45	2,168,932.15	468,863.28	445,435.34	914,298.62	-57.8%
Dues and Memberships		5300	184,777.67	76,349.87	261,127.54	38,885.00	15,000.00	53,885.00	-79.4%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,180,996.67	102,160.86	9,283,157.53	7,608,673.68	94,784.00	7,703,457.68	-17.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,062,158.25	1,516,206.16	2,578,364.41	1,013,258.32	1,286,151.00	2,299,409.32	-10.8%
Transfers of Direct Costs		5710	(1,714,662.79)	1,714,662.79	0.00	(1,817,505.69)	1,817,505.42	(0.27)	New
Transfers of Direct Costs - Interfund		5750	(1,157,912.98)	27,635.46	(1,130,277.52)	(922,276.00)	(14,421.90)	(936,697.90)	-17.1%
Professional/Consulting Services and Operating Expenditures		5800	28,298,078.38	29,897,621.60	58,195,699.98	24,942,171.07	29,739,589.83	54,681,760.90	-6.0%
Communications		5900	3,520,394.02	18,844.89	3,539,238.91	4,938,595.00	39,000.00	4,977,595.00	40.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,119,366.92</b>	<b>47,659,269.13</b>	<b>87,778,636.05</b>	<b>36,270,664.66</b>	<b>33,473,043.69</b>	<b>69,743,708.35</b>	<b>-20.5%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	7,889.63	0.00	7,889.63	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,326.06	2,274,243.09	2,281,569.15	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	117,152.04	405,464.79	522,616.83	0.00	35,000.00	35,000.00	-93.3%
Equipment Replacement		6500	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>132,367.73</b>	<b>2,779,707.88</b>	<b>2,912,075.61</b>	<b>0.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>-98.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	102,044.00	0.00	102,044.00	102,044.00	0.00	102,044.00	0.0%
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	0.00	805,000.00	805,000.00	0.00	240,000.00	240,000.00	-70.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	1,752,972.50	1,752,972.50	0.00	1,800,000.00	1,800,000.00	2.7%

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)	
All Other Transfers Out to All Others		7299	176,095.26	0.00	176,095.26	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	1,041,936.21	0.00	1,041,936.21	1,054,802.00	0.00	1,054,802.00	1.2%
Other Debt Service - Principal		7439	4,930,675.00	0.00	4,930,675.00	4,930,675.00	0.00	4,930,675.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,250,750.47	2,557,972.50	8,808,722.97	6,087,521.00	2,040,000.00	8,127,521.00	-7.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,326,078.18)	2,326,078.18	0.00	(2,658,773.52)	2,658,773.52	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,733,703.36)	0.00	(1,733,703.36)	(1,613,139.02)	0.00	(1,613,139.02)	-7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,059,781.54)	2,326,078.18	(1,733,703.36)	(4,271,912.54)	2,658,773.52	(1,613,139.02)	-7.0%
TOTAL, EXPENDITURES			344,796,818.66	202,139,715.56	546,936,534.22	327,964,669.70	195,218,497.22	523,183,166.92	-4.3%

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,036,578.58	0.00	5,036,578.58	564,067.00	0.00	564,067.00	-88.8%
(a) TOTAL, INTERFUND TRANSFERS IN			5,036,578.58	0.00	5,036,578.58	564,067.00	0.00	564,067.00	-88.8%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	2,170,737.04	0.00	2,170,737.04	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	3,251,238.81	0.00	3,251,238.81	1,504,588.00	0.00	1,504,588.00	-53.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,421,975.85	0.00	5,421,975.85	1,504,588.00	0.00	1,504,588.00	-72.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(70,662,644.45)	70,662,644.45	0.00	(70,327,977.00)	70,327,977.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(70,662,644.45)	70,662,644.45	0.00	(70,327,977.00)	70,327,977.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(71,048,041.72)	70,662,644.45	(385,397.27)	(71,268,498.00)	70,327,977.00	(940,521.00)	144.0%

# **FORM 11**

**ADULT EDUCATION**

**FUND**

**EXPENDITURES**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,888.00	178,330.00	-6.6%
3) Other State Revenue		8300-8599	2,672,576.72	2,488,603.70	-6.9%
4) Other Local Revenue		8600-8799	122,393.62	160,569.12	31.2%
5) TOTAL, REVENUES			2,985,858.34	2,827,502.82	-5.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,224,265.27	1,518,560.64	24.0%
2) Classified Salaries		2000-2999	245,803.17	317,193.63	29.0%
3) Employee Benefits		3000-3999	481,740.72	740,634.16	53.7%
4) Books and Supplies		4000-4999	72,588.51	83,735.01	15.4%
5) Services and Other Operating Expenditures		5000-5999	146,761.75	60,269.38	-58.9%
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	80,455.16	107,110.00	33.1%
9) TOTAL, EXPENDITURES			2,251,614.58	2,827,502.82	25.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			734,243.76	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)			734,243.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,114,028.77	1,849,940.76	66.1%
b) Audit Adjustments					
		9793	1,668.23	0.00	-100.0%
c) As of July 1 - Audited (F1a - F1b)					
			1,115,697.00	1,849,940.76	65.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c - F1d)					
			1,115,697.00	1,849,940.76	65.8%
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					
		9740	1,704,398.52	1,704,398.52	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	145,542.24	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	145,542.24	New



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,811,935.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	33,121.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					
5) Due from Other Funds					
6) Stores					
7) Prepaid Expenditures					
8) Other Current Assets					
9) TOTAL, ASSETS			1,998,823.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources					
2) TOTAL, DEFERRED OUTFLOWS					
<b>I. LIABILITIES</b>					
1) Accounts Payable					
2) Due to Grantor Governments					
3) Due to Other Funds					
4) Current Loans					
5) Unearned Revenue					
6) TOTAL, LIABILITIES			148,882.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources					
2) TOTAL, DEFERRED INFLOWS					
<b>FUND E UIT</b>					
Ending Fund Balance, line 30 (must agree with line F2) (G9 H2) - (I6 2)			1,849,940.76		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current ear		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior ears		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	190,888.00	178,330.00	-6.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>190,888.00</b>	<b>178,330.00</b>	<b>-6.6%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current ear		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior ears		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	2,439,306.00	2,249,306.00	-7.8%
All Other State Revenue	All Other	8590	233,270.72	239,297.70	2.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,672,576.72</b>	<b>2,488,603.70</b>	<b>-6.9%</b>

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	5,041.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	117,352.00	160,569.12	36.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,393.62	160,569.12	31.2%
TOTAL, REVENUES			2,985,858.34	2,827,502.82	-5.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	921,498.74	1,146,281.40	24.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	273,853.05	343,877.24	25.6%
Other Certificated Salaries		1900	28,913.48	28,402.00	-1.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,224,265.27</b>	<b>1,518,560.64</b>	<b>24.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	92,970.47	124,300.54	33.7%
Classified Support Salaries		2200	8,623.89	10,000.00	16.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	51,682.93	New
Clerical, Technical and Office Salaries		2400	144,208.81	131,210.16	-9.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>245,803.17</b>	<b>317,193.63</b>	<b>29.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	187,575.31	304,036.48	62.1%
PERS		3201-3202	15,451.06	28,209.20	82.6%
OASDI/Medicare/Alternative		3301-3302	34,758.16	40,751.65	17.2%
Health and Welfare Benefits		3401-3402	164,674.36	243,766.31	48.0%
Unemployment Insurance		3501-3502	1,616.59	1,964.26	21.5%
Workers' Compensation		3601-3602	72,061.12	114,734.66	59.2%
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	5,604.12	7,171.60	28.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>481,740.72</b>	<b>740,634.16</b>	<b>53.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,932.70	83,735.01	249.9%
Noncapitalized Equipment		4400	48,655.81	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>72,588.51</b>	<b>83,735.01</b>	<b>15.4%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,437.56	10,000.00	-12.6%
Dues and Memberships		5300	1,390.00	1,500.00	7.9%
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	36,230.24	25,000.00	-31.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	45,109.40	(1,578.10)	-103.5%
Professional/Consulting Services and Operating Expenditures		5800	52,494.55	25,347.48	-51.7%
Communications		5900	100.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>146,761.75</b>	<b>60,269.38</b>	<b>-58.9%</b>
<b>CAPITAL OUTLA</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLA</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to PAs		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 PAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	80,455.16	107,110.00	33.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,455.16	107,110.00	33.1%
TOTAL, EXPENDITURES			2,251,614.58	2,827,502.82	25.6%

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

Unaudited Actuals  
Adult Education Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,888.00	178,330.00	-6.6%
3) Other State Revenue		8300-8599	2,672,576.72	2,488,603.70	-6.9%
4) Other Local Revenue		8600-8799	122,393.62	160,569.12	31.2%
5) TOTAL, REVENUES			2,985,858.34	2,827,502.82	-5.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,523,707.46	1,898,887.11	24.6%
2) Instruction - Related Services	2000-2999		647,451.96	821,505.71	26.9%
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		80,455.16	107,110.00	33.1%
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			2,251,614.58	2,827,502.82	25.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			734,243.76	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C D4)			734,243.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,114,028.77	1,849,940.76	66.1%
b) Audit Adjustments		9793	1,668.23	0.00	-100.0%
c) As of July 1 - Audited (F1a F1b)			1,115,697.00	1,849,940.76	65.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c F1d)			1,115,697.00	1,849,940.76	65.8%
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					
		9740	1,704,398.52	1,704,398.52	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	145,542.24	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	145,542.24	New

**FORM 12**  
**CHILD**  
**DEVELOPMENT**  
**FUND**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,082,895.00	692,949.36	-36.0%
3) Other State Revenue		8300-8599	9,947,775.68	10,807,841.49	8.6%
4) Other Local Revenue		8600-8799	464,523.71	0.00	-100.0%
5) TOTAL, REVENUES			11,495,194.39	11,500,790.85	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,441,081.50	2,056,072.18	-40.2%
2) Classified Salaries		2000-2999	3,637,842.21	3,289,331.50	-9.6%
3) Employee Benefits		3000-3999	3,901,679.69	4,110,218.15	5.3%
4) Books and Supplies		4000-4999	82,431.35	50,000.00	-39.3%
5) Services and Other Operating Expenditures		5000-5999	1,872,075.25	1,336,916.00	-28.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	682,985.16	601,029.02	-12.0%
9) TOTAL, EXPENDITURES			13,618,095.16	11,443,566.85	-16.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,122,900.77)	57,224.00	-102.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,170,737.04	0.00	-100.0%
b) Transfers Out		7600-7629	57,224.00	57,224.00	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			2,113,513.04	(57,224.00)	-102.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)			(9,387.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,361.56	1,519.66	-85.3%
b) Audit Adjustments		9793	545.83	0.00	-100.0%
c) As of July 1 - Audited (F1a - F1b)			10,907.39	1,519.66	-86.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c - F1d)			10,907.39	1,519.66	-86.1%
2) Ending Balance, June 30 (E - F1e)			1,519.66	1,519.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.01	0.01	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,519.65	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,519.65	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,058,049.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	124,274.95		
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	610,099.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,130,763.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,923,187.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	370,939.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,550,728.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,921,667.86		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUIT</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H2) - (I6 - J2)			1,619.66		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,082,895.00	692,949.36	-36.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,082,895.00</b>	<b>692,949.36</b>	<b>-36.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	9,806,474.05	10,659,940.49	8.7%
All Other State Revenue	All Other	8590	141,301.63	147,901.00	4.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,947,775.68</b>	<b>10,807,841.49</b>	<b>8.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,278.22	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	362,743.27	0.00	-100.0%
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	98,502.22	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>464,523.71</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>11,495,194.39</b>	<b>11,500,790.85</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,944,105.63	1,199,236.19	-59.3%
Certificated Pupil Support Salaries		1200	16,735.03	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	480,240.84	856,835.99	78.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,441,081.50</b>	<b>2,056,072.18</b>	<b>-40.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,045,869.39	2,850,438.04	-6.4%
Classified Support Salaries		2200	453.17	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	210,935.41	95,396.95	-54.8%
Clerical, Technical and Office Salaries		2400	380,584.24	343,496.51	-9.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,637,842.21</b>	<b>3,289,331.50</b>	<b>-9.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	442,616.08	625,210.58	41.3%
PERS		3201-3202	581,387.64	594,247.98	2.2%
OASDI/Medicare/Alternative		3301-3302	370,470.36	359,236.45	-3.0%
Health and Welfare Benefits		3401-3402	2,083,502.22	2,008,506.85	-3.6%
Unemployment Insurance		3501-3502	7,550.99	7,712.74	2.1%
Workers' Compensation		3601-3602	349,684.47	450,509.21	28.8%
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	66,467.93	64,794.34	-2.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,901,679.69</b>	<b>4,110,218.15</b>	<b>5.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	82,431.35	50,000.00	-39.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>82,431.35</b>	<b>50,000.00</b>	<b>-39.3%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	193,171.04	0.00	-100.0%
Travel and Conferences		5200	4,679.99	4,000.00	-14.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	239,549.06	262,000.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,474.11	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,083,024.11	1,055,916.00	-2.5%
Professional/Consulting Services and Operating Expenditures		5800	343,176.94	15,000.00	-95.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,872,075.25</b>	<b>1,336,916.00</b>	<b>-28.6%</b>
<b>CAPITAL OUTLA</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLA</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	682,985.16	601,029.02	-12.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>682,985.16</b>	<b>601,029.02</b>	<b>-12.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,618,095.16</b>	<b>11,443,566.85</b>	<b>-16.0%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	2,170,737.04	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,170,737.04</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	57,224.00	57,224.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>57,224.00</b>	<b>57,224.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b c - d e)			<b>2,113,513.04</b>	<b>(57,224.00)</b>	<b>-102.7%</b>

**FORM 13**  
**CAFETERIA**  
**SPECIAL REVENUE**  
**FUND**

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,276,564.15	16,912,578.00	3.9%
3) Other State Revenue		8300-8599	888,017.03	923,257.00	4.0%
4) Other Local Revenue		8600-8799	655,681.00	538,785.00	-17.8%
5) TOTAL, REVENUES			17,820,262.18	18,374,620.00	3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,893,955.49	6,670,821.65	-3.2%
3) Employee Benefits		3000-3999	3,380,125.08	3,574,962.23	5.8%
4) Books and Supplies		4000-4999	9,472,808.69	8,262,521.12	-12.8%
5) Services and Other Operating Expenditures		5000-5999	87,362.48	241,060.00	175.9%
6) Capital Outlay		6000-6999	66,385.34	18,000.00	-72.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	970,263.04	905,000.00	-6.7%
9) TOTAL, EXPENDITURES			20,870,900.12	19,672,365.00	-5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,050,637.94)	(1,297,745.00)	-57.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,251,238.81	1,504,588.00	-53.7%
b) Transfers Out		7600-7629	206,843.00	206,843.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,044,395.81	1,297,745.00	-57.4%

Unaudited Actuals  
Cafeteria Special Revenue 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)			(6,242.13)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,834.35	23.87	-99.4%
b) Audit Adjustments		9793	2,431.65	0.00	-100.0%
c) As of July 1 - Audited (F1a - F1b)			6,266.00	23.87	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c - F1d)			6,266.00	23.87	-99.6%
2) Ending Balance, June 30 (E - F1e)			23.87	23.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23.87	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	23.87	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,893,028.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	281,618.84		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	15,858.72		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,026,292.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,293,918.57		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,510,717.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,018,724.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,476,848.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	15,121.21		
6) TOTAL, LIABILITIES			9,510,693.56		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND E UIT</b>					
Ending Fund Balance, line 30 (must agree with line F2) (G9 H2) - (I6 2)			23.87		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	16,026,087.03	16,912,578.00	5.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	250,477.12	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>16,276,564.15</b>	<b>16,912,578.00</b>	<b>3.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	888,017.03	923,257.00	4.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>888,017.03</b>	<b>923,257.00</b>	<b>4.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	171,272.37	464,470.00	171.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,838.86	1,000.00	-64.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	481,569.77	73,315.00	-84.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>655,681.00</b>	<b>538,785.00</b>	<b>-17.8%</b>
<b>TOTAL, REVENUES</b>			<b>17,820,262.18</b>	<b>18,374,620.00</b>	<b>3.1%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,162,012.80	5,045,902.41	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,250,828.76	1,196,374.17	-4.4%
Clerical, Technical and Office Salaries		2400	440,169.47	388,545.07	-11.7%
Other Classified Salaries		2900	40,944.46	40,000.00	-2.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,893,955.49</b>	<b>6,670,821.65</b>	<b>-3.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	22,188.75	New
PERS		3201-3202	732,731.95	797,401.25	8.8%
OASDI/Medicare/Alternative		3301-3302	487,230.63	473,653.39	-2.8%
Health and Welfare Benefits		3401-3402	1,592,114.88	1,774,685.88	11.5%
Unemployment Insurance		3501-3502	7,314.07	8,533.03	16.7%
Workers' Compensation		3601-3602	333,638.01	249,921.11	-25.1%
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	227,095.54	248,578.82	9.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,380,125.08</b>	<b>3,574,962.23</b>	<b>5.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	943,725.36	854,492.85	-9.5%
Noncapitalized Equipment		4400	130,360.67	90,000.00	-31.0%
Food		4700	8,398,722.66	7,318,028.27	-12.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,472,808.69</b>	<b>8,262,521.12</b>	<b>-12.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	38,453.09	37,000.00	-3.8%
Dues and Memberships		5300	500.00	1,500.00	200.0%
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	152,081.17	141,000.00	-7.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(328,074.38)	(123,840.00)	-62.3%
Professional/Consulting Services and Operating Expenditures		5800	224,124.53	185,000.00	-17.5%
Communications		5900	278.07	400.00	43.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>87,362.48</b>	<b>241,060.00</b>	<b>175.9%</b>
<b>CAPITAL OUTLA</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	66,385.34	18,000.00	-72.9%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLA</b>			<b>66,385.34</b>	<b>18,000.00</b>	<b>-72.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	970,263.04	905,000.00	-6.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>970,263.04</b>	<b>905,000.00</b>	<b>-6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>20,870,900.12</b>	<b>19,672,365.00</b>	<b>-5.7%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	3,251,238.81	1,504,588.00	-53.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,251,238.81	1,504,588.00	-53.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	206,843.00	206,843.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			206,843.00	206,843.00	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)			3,044,395.81	1,297,745.00	-57.4%

**FORM 14**  
**DEFERRED**  
**MAINTENANCE**  
**FUND**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	698.72	0.00	-100.0%
5) TOTAL, REVENUES			698.72	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			698.72	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C D4)			698.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,689.87	5,388.59	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a F1b)			4,689.87	5,388.59	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c F1d)			4,689.87	5,388.59	14.9%
2) Ending Balance, June 30 (E F1e)			5,388.59	5,388.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,388.59	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	5,388.59	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,382.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5.74		
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		
<b>9) TOTAL ASSETS</b>			<b>5,388.59</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
<b>6) TOTAL LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND E UIT</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 H2) - (I6 J2)			5,388.59		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current ear		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior ears		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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	698.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			698.72	0.00	-100.0%
<b>TOTAL, REVENUES</b>			698.72	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLA</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLA</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%



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

**FORM 21**  
**BUILDING FUND**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,698.00	6,793.00	-21.9%
4) Other Local Revenue		8600-8799	1,237,323.22	0.00	-100.0%
5) TOTAL, REVENUES			1,246,021.22	6,793.00	-99.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,829,144.32	3,256,553.38	15.1%
3) Employee Benefits		3000-3999	1,113,860.44	1,521,021.46	36.6%
4) Books and Supplies		4000-4999	726,871.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8,632,617.32	8,000,000.00	-7.3%
6) Capital Outlay		6000-6999	47,958,344.77	83,267,378.92	73.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,260,838.29	96,044,953.76	56.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(60,014,817.07)	(96,038,160.76)	60.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	65,000,000.00	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			65,000,000.00	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)			4,985,182.93	(96,038,160.76)	-206.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,155,777.73	206,850,400.93	2.8%
b) Audit Adjustments		9793	709,440.27	0.00	-100.0%
c) As of July 1 - Audited (F1a - F1b)			201,865,218.00	206,850,400.93	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c - F1d)			201,865,218.00	206,850,400.93	2.5%
2) Ending Balance, June 30 (E - F1e)			206,850,400.93	110,812,240.17	-46.4%
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			206,719,525.25	110,681,364.49	-46.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	130,875.68	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	130,875.68	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	213,302,580.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,651.23		
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	341,720.47		
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		
<b>9) TOTAL, ASSETS</b>			<b>213,656,952.64</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,135,704.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	670,847.32		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
<b>6) TOTAL, LIABILITIES</b>			<b>6,806,551.71</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>FUND E - UIT</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 H2) - (I6 J2)			206,850,400.93		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	8,698.00	6,793.00	-21.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,698.00</b>	<b>6,793.00</b>	<b>-21.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
		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					
Other		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,143,266.22	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	94,057.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,237,323.22</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,246,021.22</b>	<b>6,793.00</b>	<b>-99.5%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	180,318.06	22,064.58	-87.8%
Classified Supervisors' and Administrators' Salaries		2300	2,285,253.38	2,863,925.23	25.3%
Clerical, Technical and Office Salaries		2400	301,365.64	223,274.87	-25.9%
Other Classified Salaries		2900	62,207.24	147,288.70	136.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,829,144.32</b>	<b>3,256,553.38</b>	<b>15.1%</b>
<b>EMPLO EE BENEFITS</b>					
STRS		3101-3102	28,771.81	30,214.18	5.0%
PERS		3201-3202	315,076.53	458,947.72	45.7%
OASDI/Medicare/Alternative		3301-3302	200,730.12	242,485.62	20.8%
Health and Welfare Benefits		3401-3402	399,502.21	560,701.21	40.3%
Unemployment Insurance		3501-3502	3,039.96	3,484.52	14.6%
Workers' Compensation		3601-3602	139,401.03	203,267.24	45.8%
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	27,338.78	21,920.97	-19.8%
<b>TOTAL, EMPLO EE BENEFITS</b>			<b>1,113,860.44</b>	<b>1,521,021.46</b>	<b>36.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,964.42	0.00	-100.0%
Noncapitalized Equipment		4400	700,907.02	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>726,871.44</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,083.55	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	306,879.94	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,678.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	8,311,493.63	8,000,000.00	-3.7%
Communications		5900	482.07	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,632,617.32</b>	<b>8,000,000.00</b>	<b>-7.3%</b>
<b>CAPITAL OUTLA</b>					
Land		6100	2,462,197.55	0.00	-100.0%
Land Improvements		6170	365,677.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	44,287,686.53	83,267,378.92	88.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	832,868.69	0.00	-100.0%
Equipment Replacement		6500	9,915.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLA</b>			<b>47,958,344.77</b>	<b>83,267,378.92</b>	<b>73.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>61,260,838.29</b>	<b>96,044,953.76</b>	<b>56.8%</b>



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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	65,000,000.00	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%
<b>(c) TOTAL, SOURCES</b>			<b>65,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b c - d e)			<b>65,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

**FORM 25**  
**CAPITAL**  
**FACILITIES FUND**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,905,711.31	7,835,376.77	-28.2%
5) TOTAL, REVENUES			10,905,711.31	7,835,376.77	-28.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,734.06	0.00	-100.0%
3) Employee Benefits		3000-3999	2,314.47	0.00	-100.0%
4) Books and Supplies		4000-4999	134,573.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	394,309.65	500,000.00	26.8%
6) Capital Outlay		6000-6999	321,028.65	600,000.00	86.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299. 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			868,960.67	1,100,000.00	26.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,036,750.64	6,735,376.77	-32.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			10,036,750.64	6,735,376.77	-32.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,457,832.85	16,502,763.64	155.5%
b) Audit Adjustments		9793	8,180.15	0.00	-100.0%
c) As of July 1 - Audited (F1a - F1b)			6,466,013.00	16,502,763.64	155.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c - F1d)			6,466,013.00	16,502,763.64	155.2%
2) Ending Balance, June 30 (E - F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,549.93	35,549.93	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	16,467,213.71	14,235,376.77	-13.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	8,967,213.71	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,567,239.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,474.09		
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	998,732.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,569,445.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	66,682.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			66,682.03		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>FUND E - UIT</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H2) - (I6 - J2)			16,502,763.64		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	53,170.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	10,793,271.23	7,835,376.77	-27.4%
Other Local Revenue					
All Other Local Revenue					
		8699	59,269.34	0.00	-100.0%
All Other Transfers in from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,905,711.31	7,835,376.77	-28.2%
<b>TOTAL, REVENUES</b>			10,905,711.31	7,835,376.77	-28.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	16,734.06	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,734.06</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLO EE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2.94	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,247.90	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	17.84	0.00	-100.0%
Workers' Compensation		3601-3602	1,045.79	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLO EE BENEFITS</b>			<b>2,314.47</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOO S AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	134,573.84	0.00	-100.0%
<b>TOTAL, BOO S AND SUPPLIES</b>			<b>134,573.84</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,511.51	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	323,798.14	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	500,000.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>394,309.65</b>	<b>500,000.00</b>	<b>26.8%</b>
<b>CAPITAL OUTLA</b>					
Land		6100	38,329.45	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	254,899.20	600,000.00	135.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	27,800.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLA</b>			<b>321,028.65</b>	<b>600,000.00</b>	<b>86.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>868,960.67</b>	<b>1,100,000.00</b>	<b>26.6%</b>

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

# **FORM 35**

**COUNTY SCHOOL**

**FACILITIES FUND**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,251.06	0.00	-100.0%
5) TOTAL, REVENUES			23,251.06	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,210.83	0.00	-100.0%
3) Employee Benefits		3000-3999	3,104.60	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,287,242.95	374,071.58	-88.6%
6) Capital Outlay		6000-6999	1,568,802.82	500,000.00	-68.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,881,361.20	874,071.58	-82.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,858,110.14)	(874,071.58)	-82.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)			(4,858,110.14)	(874,071.58)	-82.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,811,791.43	2,968,839.86	-62.0%
b) Audit Adjustments		9793	15,158.57	0.00	-100.0%
c) As of July 1 - Audited (F1a - F1b)			7,826,950.00	2,968,839.86	-62.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c - F1d)			7,826,950.00	2,968,839.86	-62.1%
2) Ending Balance, June 30 (E - F1e)			2,968,839.86	2,094,768.28	-29.4%
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	2,968,839.86	2,094,768.28	-29.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,646,036.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,282.82		
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			3,652,318.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	683,479.08		
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			683,479.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND E - UIT</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 H2) - (I6 2)			2,968,839.86		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,251.06	0.00	-100.0%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			23,251.06	0.00	-100.0%
<b>TOTAL, REVENUES</b>			23,251.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	22,210.83	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,210.83</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13.61	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,679.19	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	23.68	0.00	-100.0%
Workers' Compensation		3601-3602	1,388.12	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,104.60</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,230,399.49	374,071.58	-88.4%
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	56,843.46	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,287,242.95</b>	<b>374,071.58</b>	<b>-88.6%</b>
<b>CAPITAL OUTLA</b>					
Land		6100	273,399.06	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,283,523.76	500,000.00	-61.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,880.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLA</b>			<b>1,568,802.82</b>	<b>500,000.00</b>	<b>-68.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To PAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>4,881,361.20</b>	<b>874,071.58</b>	<b>-82.1%</b>

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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b c - d e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

# **FORM 40**

**SPECIAL RESERVE  
FUND FOR CAPITAL  
OUTLAY PROJECTS**

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,373.94	0.00	-100.0%
5) TOTAL, REVENUES			45,373.94	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,156.54	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	109,652.11	0.00	-100.0%
6) Capital Outlay		6000-6999	153,398.65	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			288,207.30	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(242,833.36)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)			(242,833.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,470,747.11	1,230,466.64	-16.3%
b) Audit Adjustments		9793	2,552.89	0.00	-100.0%
c) As of July 1 - Audited (F1a - F1b)			1,473,300.00	1,230,466.64	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c - F1d)			1,473,300.00	1,230,466.64	-16.5%
2) Ending Balance, June 30 (E - F1e)			1,230,466.64	1,230,466.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,106,514.39	1,106,514.39	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	123,952.25	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	123,952.25	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,301,795.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,976.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,303,772.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	73,305.43		
6) TOTAL, LIABILITIES			73,305.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND E - UIT</b>					
Ending Fund Balance, line 30 (must agree with line F2) (G9 H2) - (I6 J2)			1,230,466.64		

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy obs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,397.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	37,976.92	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>45,373.94</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>45,373.94</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,156.54	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>25,156.54</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,652.11	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>109,652.11</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLA</b>					
Land		6100	23,380.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	130,018.65	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLA</b>			<b>153,398.65</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To PAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>288,207.30</b>	<b>0.00</b>	<b>-100.0%</b>

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

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

**FORM 51**  
**BOND INTEREST**  
**AND REDEMPTION**  
**FUND**

Unaudited Actuals  
Bond Interest and Redemption 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)			(5,716,488.64)	3,044,214.94	-153.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,649,042.38	85,932,553.74	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a - F1b)			91,649,042.38	85,932,553.74	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c - F1d)			91,649,042.38	85,932,553.74	-6.2%
2) Ending Balance, June 30 (E - F1e)			85,932,553.74	88,976,768.68	3.5%
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			85,932,553.74	88,976,768.68	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	85,786,831.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	145,722.50		
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			85,932,553.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUIT</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 H2) - (I6 J2)			85,932,553.74		

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	3,275,048.66	3,273,400.00	-0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,275,048.66</b>	<b>3,273,400.00</b>	<b>-0.1%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	441,832.36	585,000.00	32.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>441,832.36</b>	<b>585,000.00</b>	<b>32.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	56,925,053.34	70,578,409.94	24.0%
Unsecured Roll		8612	3,832,141.02	4,800,000.00	25.3%
Prior years' Taxes		8613	189,107.84	1,500,000.00	693.2%
Supplemental Taxes		8614	2,388,985.42	2,700,000.00	13.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	499,990.32	305,400.00	-38.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,472,074.84	3,044,214.94	-70.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>74,307,352.78</b>	<b>82,928,024.88</b>	<b>11.6%</b>
<b>TOTAL, REVENUES</b>			<b>78,024,233.80</b>	<b>86,786,424.88</b>	<b>11.2%</b>



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	32,959,214.94	32,959,214.94	0.0%
Bond Interest and Other Service Charges		7434	50,781,507.50	50,782,995.00	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)			83,740,722.44	83,742,209.94	0.0%
TOTAL, EXPENDITURES			83,740,722.44	83,742,209.94	0.0%

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

**FORM 67**  
**SELF-INSURANCE**  
**FUND**

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,752.00	4,424.00	-54.6%
4) Other Local Revenue		8600-8799	21,528,024.62	21,915,712.00	1.8%
5) TOTAL, REVENUES			21,537,776.62	21,920,136.00	1.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	240,364.54	500,000.00	108.0%
2) Classified Salaries		2000-2999	1,556,411.33	1,169,562.00	-24.9%
3) Employee Benefits		3000-3999	652,400.76	540,812.53	-17.1%
4) Books and Supplies		4000-4999	33,210.83	365,900.00	1001.7%
5) Services and Other Operating Expenses		5000-5999	22,280,031.81	19,043,861.47	-14.5%
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			24,762,419.27	21,620,136.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(3,224,642.65)	300,000.00	-109.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,772,511.58	300,000.00	-93.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,772,511.58)	(300,000.00)	-93.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C D4)			(7,997,154.23)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,774,876.88	6,780,960.72	-54.1%
b) Audit Adjustments		9793	3,238.07	0.00	-100.0%
c) As of July 1 - Audited (F1a F1b)			14,778,114.95	6,780,960.72	-54.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c F1d)			14,778,114.95	6,780,960.72	-54.1%
2) Ending Net Position, June 30 (E F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,780,960.72	6,780,960.72	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,450,484.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	258.66		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	57,946.21		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,024,216.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,170,847.32		
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			11,703,753.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,005,848.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,916,944.01		
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			4,922,792.49		
<b>. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 - H2) - (I7 - 2)			6,780,960.72		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	9,752.00	4,424.00	-54.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,752.00</b>	<b>4,424.00</b>	<b>-54.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,348.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	20,786,946.59	21,915,712.00	5.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	723,729.51	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,528,024.62</b>	<b>21,915,712.00</b>	<b>1.8%</b>
<b>TOTAL, REVENUES</b>			<b>21,537,776.62</b>	<b>21,920,136.00</b>	<b>1.8%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	240,364.54	500,000.00	108.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>240,364.54</b>	<b>500,000.00</b>	<b>108.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	271,896.83	82,526.16	-69.6%
Classified Supervisors' and Administrators' Salaries		2300	1,122,310.58	953,741.68	-15.0%
Clerical, Technical and Office Salaries		2400	162,203.92	133,294.16	-17.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,556,411.33</b>	<b>1,169,562.00</b>	<b>-24.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	32,260.19	4,424.00	-86.3%
PERS		3201-3202	195,249.43	179,086.81	-8.3%
OASDI/Medicare/Alternative		3301-3302	112,965.82	89,471.48	-20.8%
Health and Welfare Benefits		3401-3402	215,415.67	182,330.91	-15.4%
Unemployment Insurance		3501-3502	1,928.16	1,251.42	-35.1%
Workers' Compensation		3601-3602	84,410.74	73,097.61	-13.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,170.75	11,150.30	9.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>652,400.76</b>	<b>540,812.53</b>	<b>-17.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,544.61	322,400.00	1974.0%
Noncapitalized Equipment		4400	17,666.22	43,500.00	146.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>33,210.83</b>	<b>365,900.00</b>	<b>1001.7%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,496.80	3,500.00	0.1%
Dues and Memberships		5300	270.00	500.00	85.2%
Insurance		5400-5450	2,207,956.30	3,100,000.00	40.4%
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	4,742.12	6,200.00	30.7%
Professional/Consulting Services and Operating Expenditures		5800	20,063,566.59	15,933,561.47	-20.6%
Communications		5900	0.00	100.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>22,280,031.81</b>	<b>19,043,861.47</b>	<b>-14.5%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>24,762,419.27</b>	<b>21,620,136.00</b>	<b>-12.7%</b>

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	4,772,511.58	300,000.00	-93.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,772,511.58	300,000.00	-93.7%
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)			(4,772,511.58)	(300,000.00)	-93.7%

**FORM 76**  
**WARRANT/PASS**  
**THROUGH FUND**

Description	Object Codes	2016-17 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	13,094,298.33
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	25,411.77
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	105,419.33
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		13,225,129.43
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	13,225,129.43
3) TOTAL, LIABILITIES (Must equal A5)		13,225,129.43

**FORM 76A**  
**WARRANT/PASS**  
**THROUGH FUND**  
**STATEMENT OF**  
**CHANGES IN**  
**ASSETS &**  
**LIABILITIES**

Unaudited Actuals  
2016-17 Unaudited Actuals  
Warrant/Pass-Through Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	13,094,298.33		13,094,298.33			13,094,298.33
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	25,411.77		25,411.77			25,411.77
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	105,419.33		105,419.33			105,419.33
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL, ASSETS</b>		13,225,129.43	0.00	13,225,129.43	0.00	0.00	13,225,129.43
<b>LIABILITIES</b>							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	13,225,129.43		13,225,129.43			13,225,129.43
<b>TOTAL, LIABILITIES</b>		13,225,129.43	0.00	13,225,129.43	0.00	0.00	13,225,129.43

**FORM A**  
**AVERAGE DAILY**  
**ATTENDANCE**



Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	34,950.92	34,900.91	34,950.92	34,950.92	34,900.91	34,950.92
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	34,950.92	34,900.91	34,950.92	34,950.92	34,900.91	34,950.92
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	34,950.92	34,900.91	34,950.92	34,950.92	34,900.91	34,950.92
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

**FORM ASSET**  
**SCHEDULE OF**  
**CAPITAL ASSET**

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	17,701,767.37		17,701,767.37			17,701,767.37
Work in Progress	123,379,082.00	(21,740,179.00)	101,638,903.00			101,638,903.00
Total capital assets not being depreciated	141,080,849.37	(21,740,179.00)	119,340,670.37	0.00	0.00	119,340,670.37
Capital assets being depreciated:						
Land Improvements	66,652,897.00		66,652,897.00			66,652,897.00
Buildings	954,111,974.00	73,920,388.00	1,028,032,362.00			1,028,032,362.00
Equipment	15,106,057.00	183,925.00	15,289,982.00			15,289,982.00
Total capital assets being depreciated	1,035,870,928.00	74,104,313.00	1,109,975,241.00	0.00	0.00	1,109,975,241.00
Accumulated Depreciation for:						
Land Improvements	(31,935,126.00)	(2,717,481.00)	(34,652,607.00)			(34,652,607.00)
Buildings	(281,720,907.00)	(22,055,519.00)	(303,776,426.00)			(303,776,426.00)
Equipment	(13,067,004.00)	(343,997.00)	(13,411,001.00)			(13,411,001.00)
Total accumulated depreciation	(326,723,037.00)	(25,116,997.00)	(351,840,034.00)	0.00	0.00	(351,840,034.00)
Total capital assets being depreciated, net	709,147,891.00	48,987,316.00	758,135,207.00	0.00	0.00	758,135,207.00
Governmental activity capital assets, net	850,228,740.37	27,247,137.00	877,475,877.37	0.00	0.00	877,475,877.37
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

**FORM CAT  
FEDERAL GRANT  
AWARDS,  
REVENUES, &  
EXPENDITURES—  
ALL FUNDS**

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

FEDERAL PROGRAM NAME	Title I Basic Grant	School Improvement Grant (SIG)	School Improvement Grant (SIG)	School Improvement Grant (SIG)	Local Assistance	Local Assistance / Parentally Placed Private School	Local Assistance / Early Intervening
FEDERAL CATALOG NUMBER	84.01	84.377A	84.377A	84.377A	84.027A / 13379	84.027A / 13379	84.027A / 13379
RESOURCE CODE	3010	3180	3180	3180	3310	3311	3312
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8990
LOCAL DESCRIPTION (if any)	6014850006	6013184001	6013184001	6013184001	6015300001	6013311001	3013312001
<b>AWARD</b>							
1. Prior Year Carryover	903,029.38	0.00	0.00	0.00	0.00	0.00	1,030,062.88
2. a. Current Year Award	16,763,256.00	352,792.78	627,812.33	313,208.89	7,726,491.00	0.00	0.00
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	(1,588.00)	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	16,761,668.00	352,792.78	627,812.33	313,208.89	7,726,491.00	0.00	0.00
3. Required Matching Funds/Other	59,365.82	0.00	0.00	0.00	(1,202,473.79)	43,500.14	1,158,973.65
4. Total Available Award (sum lines 1, 2d, & 3)	17,724,063.20	352,792.78	627,812.33	313,208.89	6,524,017.21	43,500.14	2,189,036.53
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	17,765,907.38	176,396.39	313,906.17	156,604.44	5,761,813.25	0.00	0.00
7. Contributed Matching Funds	59,365.82	0.00			(1,621,315.62)	43,500.14	1,577,815.48
8. Total Available (sum lines 5, 6, & 7)	17,825,273.20	176,396.39	313,906.17	156,604.44	4,140,497.63	43,500.14	1,577,815.48
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	17,724,063.20	23,909.16	116,205.98	73,280.00	6,524,017.21	43,500.14	1,577,815.48
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	17,724,063.20	23,909.16	116,205.98	73,280.00	6,524,017.21	43,500.14	1,577,815.48
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	101,210.00	152,487.23	197,700.19	83,324.44	(2,383,519.58)	0.00	0.00
a. Unearned Revenue	0.00	152,487.23	197,700.19	83,324.44	0.00	0.00	0.00
b. Accounts Payable	101,210.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	2,383,519.58	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	328,883.62	511,606.35	239,928.89	0.00	0.00	611,221.05
15. If Carryover is allowed, enter line 14 amount here	0.00	328,883.62	511,606.35	239,928.89	0.00	0.00	611,221.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,664,697.38	23,909.16	116,205.98	73,280.00	8,145,332.83	0.00	0.00

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

FEDERAL PROGRAM NAME	Preschool Grants	Preschool Grant / Early Intervening	Preschool Local Entitlement	IDEA Mental Health ADA Allocation	Preschool Local Entitlement / Early Intervening	Preschool Staff Development	Special Ed Prof. Dvp. Project Read FF
FEDERAL CATALOG NUMBER	84.027A / 13430	84.173/10131	84.027A / 13682	84.027A	84.027 / 10132	84.173A/13431	84.323
RESOURCE CODE	3315	3318	3320	3327	3332	3345	3372
REVENUE OBJECT	8182	8990	8182	8182	8990	8182	8182
LOCAL DESCRIPTION (if any)	6015100004	6013318001	6015100002	6013327001	6013332001	6015100001	6010003372
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	32,432.00	0.00	0.00
2. a. Current Year Award	234,017.00	0.00	766,728.00	434,906.00	0.00	2,684.00	12,000.00
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	234,017.00	0.00	766,728.00	434,906.00	0.00	2,684.00	12,000.00
3. Required Matching Funds/Other	(35,102.55)	35,102.55	(115,009.20)	0.00	115,009.20	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	198,914.45	35,102.55	651,718.80	434,906.00	147,441.20	2,684.00	12,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	127,373.00	0.00	459,792.00	319,950.00	0.00	0.00	12,000.00
7. Contributed Matching Funds	(35,102.55)	35,102.55	(147,441.20)		147,441.20	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	92,270.45	35,102.55	312,350.80	319,950.00	147,441.20	0.00	12,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	198,914.45	35,102.55	651,718.80	434,906.00	147,441.20	0.00	12,000.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	198,914.45	35,102.55	651,718.80	434,906.00	147,441.20	0.00	12,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(106,644.00)	0.00	(339,368.00)	(114,956.00)	0.00	0.00	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	106,644.00	0.00	339,368.00	114,956.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	2,684.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	2,684.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	234,017.00	0.00	799,160.00	434,906.00	0.00	0.00	12,000.00

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

FEDERAL PROGRAM NAME	Part C, Early Intevention Grant	Alternate Dispute Resolution Program	Workability II, Transition Partnership	Career and Tech Education Improvement	Title II, Part A Improving Teacher Quality	Title II, Part A Principal Training	Title II, Part A Principal Training
FEDERAL CATALOG NUMBER	84.181/23761	84.027A	84.126	84.048	84.367	84.367	84.367
RESOURCE CODE	3385	3395	3410	3550	4035	4036	4036
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	6015000003	6010003395	6015650001	6013800003	6011110077	6011110093	6012000001
<b>AWARD</b>							
1. Prior Year Carryover	0.00	16,554.99	0.00	0.00	435,823.60	14,308.09	3,000.00
2. a. Current Year Award	205,411.00	21,097.00	391,639.00	474,420.00	3,529,712.00	0.00	0.00
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	31,375.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	205,411.00	21,097.00	391,639.00	474,420.00	3,561,087.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	480,392.73	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	205,411.00	37,651.99	391,639.00	474,420.00	4,477,303.33	14,308.09	3,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	14,308.09	3,000.00
6. Cash Received in Current Year	102,706.00	2,486.99	0.00	25,511.93	3,802,978.60	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	480,392.73	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	102,706.00	2,486.99	0.00	25,511.93	4,283,371.33	14,308.09	3,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	205,411.00	37,651.99	391,639.00	384,982.30	3,912,073.17	0.00	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	205,411.00	37,651.99	391,639.00	384,982.30	3,912,073.17	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(102,705.00)	(35,165.00)	(391,639.00)	(359,470.37)	371,298.16	14,308.09	3,000.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	371,298.16	14,308.09	3,000.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	102,705.00	35,165.00	391,639.00	359,470.37	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	89,437.70	565,230.16	14,308.09	3,000.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	565,230.16	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	205,411.00	37,651.99	391,639.00	384,982.30	3,431,680.44	0.00	0.00

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

FEDERAL PROGRAM NAME	Title II, Part D EETT	California Math & Science Partnership	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers
FEDERAL CATALOG NUMBER	84.318	84.366B	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603
RESOURCE CODE	4046	4050	4124-1862	4124-1863	4124-1864	4124-1865	4124-1866
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	6010004046	6011020101	6011862001	6011863001	6011864001	6011865001	6011866001
<b>AWARD</b>							
1. Prior Year Carryover	12,721.31	26,072.26	138,587.52	32,893.86	12,549.50	47,695.22	2,130.72
2. a. Current Year Award	0.00	358,873.00	1,571,266.78	180,000.00	225,000.00	147,675.00	20,000.00
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	358,873.00	1,571,266.78	180,000.00	225,000.00	147,675.00	20,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	12,721.31	384,945.26	1,709,854.30	212,893.86	237,549.50	195,370.22	22,130.72
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	12,721.31	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	240,097.96	1,317,037.59	167,893.86	181,299.50	158,451.47	17,130.72
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	12,721.31	240,097.96	1,317,037.59	167,893.86	181,299.50	158,451.47	17,130.72
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	313,038.22	1,709,854.30	212,893.86	237,549.50	195,370.22	22,130.72
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	313,038.22	1,709,854.30	212,893.86	237,549.50	195,370.22	22,130.72
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	12,721.31	(72,940.26)	(392,816.71)	(45,000.00)	(56,250.00)	(36,918.75)	(5,000.00)
a. Unearned Revenue	12,721.31	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	72,940.26	392,816.71	45,000.00	56,250.00	36,918.75	5,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	12,721.31	71,907.04	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	71,907.04	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	313,038.22	1,709,854.30	212,893.86	237,549.50	195,370.22	22,130.72



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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers
FEDERAL CATALOG NUMBER	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603
RESOURCE CODE	4124-1867	4124-1868	4124-1869	4124-1870	4124-1871	4124-1872	4124-1873
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	6011867001	6011868001	6011869001	6011870001	6011871001	6011872001	6011873001
<b>AWARD</b>							
1. Prior Year Carryover	0.00	9,448.64	1,461.57	0.00	151,991.98	283,937.33	6,729.96
2. a. Current Year Award	25,000.00	250,000.00	20,000.00	25,000.00	540,176.13	1,694,433.77	175,000.00
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	25,000.00	250,000.00	20,000.00	25,000.00	540,176.13	1,694,433.77	175,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00			
4. Total Available Award (sum lines 1, 2d, & 3)	25,000.00	259,448.64	21,461.57	25,000.00	692,168.11	1,978,371.10	181,729.96
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	18,750.00	234,448.64	11,461.57	12,500.00	557,124.07	1,808,927.72	137,979.96
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	18,750.00	234,448.64	11,461.57	12,500.00	557,124.07	1,808,927.72	137,979.96
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	25,000.00	258,298.72	17,746.95	23,750.84	614,637.13	1,867,457.05	170,079.15
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	25,000.00	258,298.72	17,746.95	23,750.84	614,637.13	1,867,457.05	170,079.15
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,250.00)	(23,850.08)	(6,285.38)	(11,250.84)	(57,513.06)	(58,529.33)	(32,099.19)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	6,250.00	23,850.08	6,285.38	11,250.84	57,513.06	58,529.33	32,099.19
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,149.92	3,714.62	1,249.16	77,530.98	110,914.05	11,650.81
15. If Carryover is allowed, enter line 14 amount here	0.00	1,149.92	3,714.62	1,249.16	77,530.98	110,914.05	11,650.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25,000.00	258,298.72	17,746.95	23,750.84	614,637.13	1,867,457.05	170,079.15

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	21st Century - Community Lrng. Centers	Title III - Immigrant Ed. Program	Title III - Immigrant Ed Program	Title III - LEP
FEDERAL CATALOG NUMBER	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.287 PCA 14603	84.365	84.365	84,365
RESOURCE CODE	4124-1874	4124-1875	4124-1876	4124-1877	4201	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	6011874001	6011875001	6011876001	6011877001	6014760005	6014762001	6014760004
<b>AWARD</b>							
1. Prior Year Carryover	0.00	93,324.78	0.00	23,004.81	51,832.23	20,882.26	395,799.99
2. a. Current Year Award	140,000.00	750,000.00	60,000.00	60,000.00	220,707.00	0.00	1,244,623.00
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	18,641.00	0.00	110,240.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	140,000.00	750,000.00	60,000.00	60,000.00	239,348.00	0.00	1,354,863.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	140,000.00	843,324.78	60,000.00	83,004.81	291,180.23	20,882.26	1,750,662.99
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	51,832.23	20,882.26	0.00
6. Cash Received in Current Year	105,000.00	768,324.78	54,000.00	77,004.81	76,083.00	0.00	1,201,326.99
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	105,000.00	768,324.78	54,000.00	77,004.81	127,915.23	20,882.26	1,201,326.99
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	140,000.00	789,887.43	56,071.15	78,869.67	125,114.61	20,882.26	1,361,810.99
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	140,000.00	789,887.43	56,071.15	78,869.67	125,114.61	20,882.26	1,361,810.99
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(35,000.00)	(21,562.65)	(2,071.15)	(1,864.86)	2,800.62	0.00	(160,484.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	2,800.62	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	35,000.00	21,562.65	2,071.15	1,864.86	0.00	0.00	160,484.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	53,437.35	3,928.85	4,135.14	166,065.62	0.00	388,852.00
15. If Carryover is allowed, enter line 14 amount here	0.00	53,437.35	3,928.85	4,135.14	166,065.62	0.00	388,852.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	140,000.00	789,887.43	56,071.15	78,869.67	125,114.61	20,882.26	1,361,810.99

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FEDERAL GRANT AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Refugee Children Suppt. Asst.	Indian Education	AmericCorps Vista	Healthy Oakland Teen (HOT)	CA Promise	Full Services Community School	Federal Project Prevention
FEDERAL CATALOG NUMBER	93.576	84.06	12VSCPCA003	U78PS0041036	CFDA#84.4188P	U215J140085-14A	S184M140126
RESOURCE CODE	4216	4510	5837	5841	5843	5848	5849
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	6010004216	6014850003	6011203001	6015841001	6010005843	6011528001	6011340004
<b>AWARD</b>							
1. Prior Year Carryover	116,584.65	0.00	4,000.00	20,888.27	101,557.26	420,975.52	527,628.25
2. a. Current Year Award	219,868.65	35,711.00	0.00	378,750.00	288,193.00	486,135.00	586,714.76
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	219,868.65	35,711.00	0.00	378,750.00	288,193.00	486,135.00	586,714.76
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	336,453.30	35,711.00	4,000.00	399,638.27	389,750.26	907,110.52	1,114,343.01
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	204,402.80	35,711.00	0.00	280,569.94	95,728.38	482,101.74	713,009.26
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	204,402.80	35,711.00	0.00	280,569.94	95,728.38	482,101.74	713,009.26
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	191,992.76	35,711.00	0.00	393,134.13	310,218.69	558,670.76	812,038.47
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	191,992.76	35,711.00	0.00	393,134.13	310,218.69	558,670.76	812,038.47
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	12,410.04	0.00	0.00	(112,564.19)	(214,490.31)	(76,569.02)	(99,029.21)
a. Unearned Revenue	12,410.04	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	112,564.19	214,490.31	76,569.02	99,029.21
14. Unused Grant Award Calculation (line 4 minus line 9)	144,460.54	0.00	4,000.00	6,504.14	79,531.57	348,439.76	302,304.54
15. If Carryover is allowed, enter line 14 amount here	144,460.54	0.00	0.00	6,504.14	79,531.57	348,439.76	302,304.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	191,992.76	35,711.00	0.00	393,134.13	310,218.69	558,670.76	812,038.47

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	School Climate Transformation	Leveled Literacy Intervention	Carol White PEP Grant	TOTAL
FEDERAL CATALOG NUMBER	S184G140304	R305L160008	S215F160139	
RESOURCE CODE	5850	5853	5854	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	6011340005	6015853001	6010005854	
<b>AWARD</b>				
1. Prior Year Carryover	486,977.58	141,421.00	327,217.00	5,893,524.41
2. a. Current Year Award	606,223.00	0.00	0.00	42,165,525.09
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	158,668.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	606,223.00	0.00	0.00	42,324,193.09
3. Required Matching Funds/Other	0.00	0.00	0.00	539,758.55
4. Total Available Award (sum lines 1, 2d, & 3)	1,093,200.58	141,421.00	327,217.00	48,757,476.05
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	102,743.89
6. Cash Received in Current Year	613,665.20	63,543.94	61,233.85	38,722,234.90
7. Contributed Matching Funds	0.00	0.00	0.00	539,758.55
8. Total Available (sum lines 5, 6, & 7)	613,665.20	63,543.94	61,233.85	39,364,737.34
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	727,826.06	119,424.63	83,003.29	43,967,094.19
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	727,826.06	119,424.63	83,003.29	43,967,094.19
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(114,160.86)	(55,880.69)	(21,769.44)	(4,602,356.85)
a. Unearned Revenue	0.00	0.00	0.00	850,050.08
b. Accounts Payable	0.00	0.00	0.00	101,210.00
c. Accounts Receivable	114,160.86	55,880.69	21,769.44	5,553,616.93
14. Unused Grant Award Calculation (line 4 minus line 9)	365,374.52	21,996.37	244,213.71	4,790,381.86
15. If Carryover is allowed, enter line 14 amount here	365,374.52	21,996.37	244,213.71	4,666,914.76
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	727,826.06	119,424.63	83,003.29	43,427,335.64

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STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
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STATE PROGRAM NAME	After School Education & Safety	California Career Pathways Trust (CPT I)	California Career Pathways Trust (CPT II)	CPA SB70	CPA SB70	CPA SB70	CPA SB70
RESOURCE CODE	6010	6382	6382	6385	6385	6385	6385
REVENUE OBJECT	8590	8590	8590	8590 YES	8590 Oak. Tch.	8590 Oak. Tch.	8590 Fremont
LOCAL DESCRIPTION (if any)	6011553001	6010006382	6010026382	6013825001	6013843001	6013893002	6014005001
<b>AWARD</b>							
1. Prior Year Carryover	0.00	902,481.19	728,670.85	2,855.16	3,155.57	3,502.02	3,268.32
2. a. Current Year Award	7,666,553.09	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,666,553.09	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,666,553.09	902,481.19	728,670.85	2,855.16	3,155.57	3,502.02	3,268.32
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	2,855.16	3,155.57	3,502.02	3,268.32
6. Cash Received in Current Year	6,899,897.78	356,031.36	186,950.57	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	6,899,897.78	356,031.36	186,950.57	2,855.16	3,155.57	3,502.02	3,268.32
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	7,666,552.34	658,574.19	248,100.00	2,855.16	3,155.57	3,502.02	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	7,666,552.34	658,574.19	248,100.00	2,855.16	3,155.57	3,502.02	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(766,654.56)	(302,542.83)	(61,149.43)	0.00	0.00	0.00	3,268.32
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	3,268.32
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	766,654.56	302,542.83	61,149.43	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.75	243,907.00	480,570.85	0.00	0.00	0.00	3,268.32
15. If Carryover is allowed, enter line 14 amount here	0.00	243,907.00	480,570.85	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,666,552.34	658,574.19	248,100.00	2,855.16	3,155.57	3,502.02	0.00

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

STATE PROGRAM NAME	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70
RESOURCE CODE	6385	6385	6385	6385	6385 C/O	6385 C/O	6385 C/O
REVENUE OBJECT	8590 Oak. Int.	8590 Oak. Tch.	8590 Oak. Tch.	8590 Fremont	8590 Fremont	8590 Skyline	8590 Oak. Tech.
LOCAL DESCRIPTION (if any)	6014007001	6014009001	6014010001	6014011001	6014015001	6014016001	6014017001
<b>AWARD</b>							
1. Prior Year Carryover	1,000.00	4,435.25	3,401.01	4,442.41	34,695.00	24,046.26	13,608.61
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,000.00	4,435.25	3,401.01	4,442.41	34,695.00	24,046.26	13,608.61
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	1,000.00	4,435.25	3,401.01	4,442.41	34,695.00	24,046.26	13,608.61
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	34,695.00	34,695.00	34,695.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,000.00	4,435.25	3,401.01	4,442.41	69,390.00	58,741.26	48,303.61
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	69,390.00	58,741.26	48,303.61
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	69,390.00	58,741.26	48,303.61
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,000.00	4,435.25	3,401.01	4,442.41	0.00	0.00	0.00
a. Unearned Revenue	1,000.00	4,435.25	3,401.01	4,442.41	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,000.00	4,435.25	3,401.01	4,442.41	(34,695.00)	(34,695.00)	(34,695.00)
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	69,390.00	58,741.26	48,303.61

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70
RESOURCE CODE	6385 C/O	6385 C/O	6385 NEW	6385 NEW	6385 NEW	6385 NEW	6385 NEW
REVENUE OBJECT	8590 Oak. Int.	8590 Oak. High	8590 Fremont	8590 Oak. Intern.	8590 Oak. Tech.	8590 Skyline	8590 Oak. High
LOCAL DESCRIPTION (if any)	6014018001	6014019001	6014020001	6014021001	6014022001	6014023001	6014024001
<b>AWARD</b>							
1. Prior Year Carryover	31,590.67	1,088.52	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	72,450.00	72,450.00	72,450.00	72,450.00	72,450.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	72,450.00	72,450.00	72,450.00	72,450.00	72,450.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	31,590.67	1,088.52	72,450.00	72,450.00	72,450.00	72,450.00	72,450.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	31,590.67	1,088.52	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	34,695.00	34,695.00	36,225.00	36,225.00	36,225.00	36,225.00	36,225.00
7. Contributed Matching Funds	0.00	0.00					0.00
8. Total Available (sum lines 5, 6, & 7)	66,285.67	35,783.52	36,225.00	36,225.00	36,225.00	36,225.00	36,225.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	66,285.67	35,783.52	18,849.94	1,027.76	13,908.96	46,499.97	33,520.36
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	66,285.67	35,783.52	18,849.94	1,027.76	13,908.96	46,499.97	33,520.36
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	17,375.06	35,197.24	22,316.04	(10,274.97)	2,704.64
a. Unearned Revenue	0.00	0.00	17,375.06	35,197.24	22,316.04	0.00	2,704.64
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	10,274.97	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	(34,695.00)	(34,695.00)	53,600.06	71,422.24	58,541.04	25,950.03	38,929.64
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	53,600.06	71,422.24	58,541.04	25,950.03	38,929.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	66,285.67	35,783.52	18,849.94	1,027.76	13,908.96	46,499.97	33,520.36

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CPA Clean Tech. & Renewable Energy Program	CPA Clean Tech. & Renewable Energy Program	CPA Clean Tech. & Renewable Energy Program	CPA Clean Tech. & Renewable Energy Program	CPA Clean Tech. & Renewable Energy Program	Career Technical Education Incentive Grant	Infant Discretionary
RESOURCE CODE	6386	6386	6386	6386	6386	6387	6515
REVENUE OBJECT	8590 Skyline	8590 Castlemont	8590 Castlemont	8590 Skyline	8590 Skyline	8590	8590
LOCAL DESCRIPTION (if any)	6013704001	6013705001	6013706001	6013904001	6016386002	6010006387	601500004
<b>AWARD</b>							
1. Prior Year Carryover	103,335.64	47,177.62	0.00	5,501.46	0.00	1,440,017.72	0.00
2. a. Current Year Award	0.00	0.00	136,650.00	0.00	136,650.00	1,921,735.00	6,523.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	136,650.00	0.00	136,650.00	1,921,735.00	6,523.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	103,335.64	47,177.62	136,650.00	5,501.46	136,650.00	3,361,752.72	6,523.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	38,460.64	0.00	0.00	5,501.46	0.00	699,049.72	0.00
6. Cash Received in Current Year	64,875.00	47,177.62	68,325.00	0.00	68,325.00	2,662,703.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	103,335.64	47,177.62	68,325.00	5,501.46	68,325.00	3,361,752.72	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	103,335.64	47,177.62	68,248.63	5,501.46	64,686.99	179,498.42	6,523.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	103,335.64	47,177.62	68,248.63	5,501.46	64,686.99	179,498.42	6,523.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	76.37	0.00	3,638.01	3,182,254.30	(6,523.00)
a. Unearned Revenue	0.00	0.00	76.37	0.00	3,638.01	3,182,254.30	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	6,523.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	68,401.37	0.00	71,963.01	3,182,254.30	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	68,401.37	0.00	71,963.01	3,182,254.30	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	103,335.64	47,177.62	68,248.63	5,501.46	64,686.99	179,498.42	6,523.00



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STATE PROGRAM NAME	Workability	Tupe HS Competitive	Cal. Partnership (Health & Bio.)	Cal. Partnership (Skyling Ed. Acad.)	Cal. Partnership (Media College)	Cal. Partnership (Health & Bio.)	Cal. Partnership (Visual Arts Academy)
RESOURCE CODE	6520	6690	7220	7220	7220	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	6015300020	6014752001	6013821001	6013822001	6013851001	6013852001	6013860001
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	14,697.88	23,464.98	28,189.62	22,734.57	24,703.50
2. a. Current Year Award	314,867.00	741,690.00	74,700.00	74,700.00	74,700.00	74,700.00	74,700.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	314,867.00	741,690.00	74,700.00	74,700.00	74,700.00	74,700.00	74,700.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	314,867.00	741,690.00	89,397.88	98,164.98	102,889.62	97,434.57	99,403.50
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	12,942.88	14,219.62	7,428.38	12,397.25	13,090.80
6. Cash Received in Current Year	233,887.00	20,000.00	74,160.00	74,160.00	74,160.00	74,160.00	74,160.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	233,887.00	20,000.00	87,102.88	88,379.62	81,588.38	86,557.25	87,250.80
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	314,867.00	231,044.54	73,620.00	77,587.19	73,620.00	73,620.00	75,874.45
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	314,867.00	231,044.54	73,620.00	77,587.19	73,620.00	73,620.00	75,874.45
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(80,980.00)	(211,044.54)	13,482.88	10,792.43	7,968.38	12,937.25	11,376.35
a. Unearned Revenue	0.00	0.00	13,482.88	10,792.43	7,968.38	12,937.25	11,376.35
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	80,980.00	211,044.54	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	510,645.46	15,777.88	20,577.79	29,269.62	23,814.57	23,529.05
15. If Carryover is allowed, enter line 14 amount here	0.00	510,645.46	15,777.88	20,577.79	29,269.62	23,814.57	23,529.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	314,867.00	231,044.54	73,620.00	77,587.19	73,620.00	73,620.00	75,874.45

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STATE PROGRAM NAME	Cal. Partnership (College Prep. & Architecture)	Cal. Partnership (Comp. Com. & Repair Academy)	Cal. Partnership (Fashion Academy)	Cal. Partnership (Env. Science)	Cal. Partnership (Mentee Grant)	Cal. Partnership (Story Tellers)	Cal. Partnership (Public Service)
RESOURCE CODE	7220	7220	7220	7220	7220	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	6013861001	6013868001	6013873001	6013881001	6013889001	6013891001	6013892001
<b>AWARD</b>							
1. Prior Year Carryover	35,565.78	39,642.01	2,387.32	10,112.07	7,886.07	853.81	3,318.97
2. a. Current Year Award	74,700.00	74,700.00	0.00	74,700.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	74,700.00	74,700.00	0.00	74,700.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	110,265.78	114,342.01	2,387.32	84,812.07	7,886.07	853.81	3,318.97
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	14,924.29	17,506.54	2,387.32	8,299.17	7,886.07	853.81	3,318.97
6. Cash Received in Current Year	74,160.00	74,160.00	0.00	74,160.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	89,084.29	91,666.54	2,387.32	82,459.17	7,886.07	853.81	3,318.97
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	79,458.34	76,063.35	2,387.32	76,538.06	0.00	853.81	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	79,458.34	76,063.35	2,387.32	76,538.06	0.00	853.81	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	9,625.95	15,603.19	0.00	5,921.11	7,886.07	0.00	3,318.97
a. Unearned Revenue	9,625.95	15,603.19	0.00	5,921.11	7,886.07	0.00	3,318.97
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	30,807.44	38,278.66	0.00	8,274.01	7,886.07	0.00	3,318.97
15. If Carryover is allowed, enter line 14 amount here	30,807.44	38,278.66	0.00	8,274.01	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	79,458.34	76,063.35	2,387.32	76,538.06	0.00	853.81	0.00

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STATE PROGRAM NAME	Cal. Partnership (Mentor Initiative)	Cal. Partnership (Mentee Grant)	Cal. Partnership (Mentee Grant)	Energy Conservation	TOTAL
RESOURCE CODE	7220	7220	7220	7810	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	6013893001	6013897001	6013898001	6019186001	
<b>AWARD</b>					
1. Prior Year Carryover	9,684.28	3,113.03	5,832.66	147,726.98	3,738,186.81
2. a. Current Year Award	0.00	0.00	0.00	0.00	11,884,518.09
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	11,884,518.09
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	9,684.28	3,113.03	5,832.66	147,726.98	15,622,704.90
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year	9,684.28	3,113.03	5,832.66	147,726.98	1,155,712.67
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	11,556,052.33
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	9,684.28	3,113.03	5,832.66	147,726.98	12,711,765.00
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	9,684.28	0.00	0.00	147,726.98	10,762,967.41
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	9,684.28	0.00	0.00	147,726.98	10,762,967.41
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	3,113.03	5,832.66	0.00	1,948,797.59
a. Unearned Revenue	0.00	3,113.03	5,832.66	0.00	3,387,966.92
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	1,439,169.33
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,113.03	5,832.66	0.00	4,859,737.49
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	147,726.98	5,144,241.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,684.28	0.00	0.00	147,726.98	10,762,967.41

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LOCAL PROGRAM NAME	City of Oakland Vocation Education	City of Oakland OFCY	City of Oakland OFCY	City of Oakland OFCY	City of Oakland OFCY	City of Oakland PEGS Fund	Alameda County Health Care
RESOURCE CODE	9036	9121	9121	9121	9121	9134	9149
REVENUE OBJECT	8699	8699-1140	8699-1231	8699-1603	8699-1900	8699	8699
LOCAL DESCRIPTION (if any)	6013800011	6011140002	6011231199	6010009121	6010009121	6011190001	6019149001
<b>AWARD</b>							
1. Prior Year Carryover	53.30	43,000.40	3,210.54	0.00	0.00	1,246.93	(25.30)
2. a. Current Year Award	35,000.00	93,770.00	99,999.30	150,000.00	88,360.00	281,117.46	13,851.83
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	35,000.00	93,770.00	99,999.30	150,000.00	88,360.00	281,117.46	13,851.83
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	35,053.30	136,770.40	103,209.84	150,000.00	88,360.00	282,364.39	13,826.53
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	53.30	43,000.40	3,210.54	0.00	0.00	1,246.93	0.00
6. Cash Received in Current Year	35,000.00	66,984.37	84,998.12	0.00	29,275.74	78,605.09	13,851.83
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	35,053.30	109,984.77	88,208.66	0.00	29,275.74	79,852.02	13,851.83
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	35,053.30	69,682.46	99,999.30	143,523.70	88,241.92	99,515.98	15.08
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	35,053.30	69,682.46	99,999.30	143,523.70	88,241.92	99,515.98	15.08
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	40,302.31	(11,790.64)	(143,523.70)	(58,966.18)	(19,663.96)	13,836.75
a. Unearned Revenue	0.00	40,302.31	0.00	0.00	0.00	0.00	13,836.75
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	11,790.64	143,523.70	58,966.18	19,663.96	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	67,087.94	3,210.54	6,476.30	118.08	182,848.41	13,811.45
15. If Carryover is allowed, enter line 14 amount here	0.00	67,087.94	0.00	0.00	0.00	182,848.41	13,811.45
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	35,053.30	69,682.46	99,999.30	143,523.70	88,241.92	99,515.98	15.08

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

LOCAL PROGRAM NAME	City of Oakland Measure Y	City of Oakland Measure Y	City of Oakland Measure Y	First 5 Alameda County	Alameda County Health - Health & Welfare	Alameda County Health - Harvest of the Month	Alameda County Health - Health & Welfare
RESOURCE CODE	9180	9180	9180	9185	9206-1228	9206-1261	9206-1340
REVENUE OBJECT	8699	8699-1262	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6011217001	6011262001	6011313001	6011245001	6011228002	6011261001	6011340003
<b>AWARD</b>							
1. Prior Year Carryover	0.00	215,213.25	72,388.73	26,375.69	33,095.40	116,543.89	44,987.43
2. a. Current Year Award	80,000.00	0.00	0.00	224,023.00	0.00	279,652.96	171,870.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	80,000.00	0.00	0.00	224,023.00	0.00	279,652.96	171,870.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	80,000.00	215,213.25	72,388.73	250,398.69	33,095.40	396,196.85	216,857.43
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	41,821.25	72,388.73	0.00	33,089.36	116,543.89	44,987.43
6. Cash Received in Current Year	62,000.00	120,720.00	0.00	106,898.06	0.00	209,693.02	147,181.38
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	62,000.00	162,541.25	72,388.73	106,898.06	33,089.36	326,236.91	192,168.81
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	80,000.00	215,072.70	23,479.15	177,889.63	31,100.37	289,866.32	189,557.73
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	80,000.00	215,072.70	23,479.15	177,889.63	31,100.37	289,866.32	189,557.73
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(18,000.00)	(52,531.45)	48,909.58	(70,991.57)	1,988.99	36,370.59	2,611.08
a. Unearned Revenue	0.00	0.00	48,909.58	0.00	1,988.99	36,370.59	2,611.08
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	18,000.00	52,531.45	0.00	70,991.57	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	140.55	48,909.58	72,509.06	1,995.03	106,330.53	27,299.70
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	48,909.58	0.00	1,995.03	106,330.53	27,299.70
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	80,000.00	215,072.70	23,479.15	177,889.63	31,100.37	289,866.32	189,557.73

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

LOCAL PROGRAM NAME	Alameda County Health - Health & Welfare	WestEd	Strategic ED Research Inst.	UCB Next Generation Science	TOTAL
RESOURCE CODE	9206-1636	9269	9271	9282	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	6011636001	6010009269	6019271001	6019282001	
<b>AWARD</b>					
1. Prior Year Carryover	0.00	0.00	0.00	0.00	556,090.26
2. a. Current Year Award	208,855.34	139,513.59	223,022.25	106,377.16	2,195,412.89
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	208,855.34	139,513.59	223,022.25	106,377.16	2,195,412.89
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	208,855.34	139,513.59	223,022.25	106,377.16	2,751,503.15
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	356,341.83
6. Cash Received in Current Year	57,789.25	0.00	131,480.63	0.00	1,144,477.49
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	57,789.25	0.00	131,480.63	0.00	1,500,819.32
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	150,785.79	139,513.59	223,022.25	106,377.16	2,162,696.43
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	150,785.79	139,513.59	223,022.25	106,377.16	2,162,696.43
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(92,996.54)	(139,513.59)	(91,541.62)	(106,377.16)	(661,877.11)
a. Unearned Revenue	0.00	0.00	0.00	0.00	144,019.30
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	92,996.54	139,513.59	91,541.62	106,377.16	805,896.41
14. Unused Grant Award Calculation (line 4 minus line 9)	58,069.55	0.00	0.00	0.00	588,806.72
15. If Carryover is allowed, enter line 14 amount here	58,069.55	0.00	0.00	0.00	506,352.19
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	150,785.79	139,513.59	223,022.25	106,377.16	2,162,696.43

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

FEDERAL PROGRAM NAME	Medi Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	6011110010	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	720,666.94	720,666.94
2. a. Current Year Award	1,078,747.29	1,078,747.29
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,078,747.29	1,078,747.29
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,799,414.23	1,799,414.23
<b>REVENUES</b>		
5. Cash Received in Current Year	883,212.41	883,212.41
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	195,534.88	195,534.88
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	195,534.88	195,534.88
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,078,747.29	1,078,747.29
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	1,422,646.40	1,422,646.40
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,422,646.40	1,422,646.40
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	376,767.83	376,767.83

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

STATE PROGRAM NAME	Prop. 39 CA Clean Energy Job Acad.	Educator Effectiveness	Lottery Instructional Materials	Special ED AB602 Master Plan	Special ED Mental Health Services	CRBG	Police Services
RESOURCE CODE	6230	6264	6300	6500	6512	7338	7818
REVENUE OBJECT	8590	8590	8560	Various	8590	8590	8699
LOCAL DESCRIPTION (if any)	6019120001	6010006264	6011110018	6015300006	6016512025	6011145002	6019157802
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	3,344,021.03	3,450,972.00	809,903.90	0.00	0.00	0.00	4,447.43
2. a. Current Year Award	0.00	0.00	1,673,735.85	24,493,410.89	2,221,380.00	1,116,333.00	0.00
b. Other Adjustments	0.00	0.00	110,810.09	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,784,545.94	24,493,410.89	2,221,380.00	1,116,333.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	56,412,591.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,344,021.03	3,450,972.00	2,594,449.84	80,906,001.89	2,221,380.00	1,116,333.00	4,447.43
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	157,187.76	23,722,235.01	1,702,326.00	1,116,333.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,627,358.18	771,175.88	519,054.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	1,627,358.18	771,175.88	519,054.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	56,412,591.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	1,784,545.94	80,906,001.89	2,221,380.00	1,116,333.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,374,629.16	1,711,157.59	2,594,449.84	80,906,001.89	2,221,380.00	738,834.55	2,177.31
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	2,374,629.16	1,711,157.59	2,594,449.84	80,906,001.89	2,221,380.00	738,834.55	2,177.31
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	969,391.87	1,739,814.41	0.00	0.00	0.00	377,498.45	2,270.12



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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	7,609,344.36
2. a. Current Year Award	29,504,859.74
b. Other Adjustments	110,810.09
c. Adj Curr Yr Award (sum lines 2a & 2b)	29,615,669.83
3. Required Matching Funds/Other	56,412,591.00
4. Total Available Award (sum lines 1, 2c, & 3)	93,637,605.19
<b>REVENUES</b>	
5. Cash Received in Current Year	26,698,081.77
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,917,588.06
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,917,588.06
8. Contributed Matching Funds	56,412,591.00
9. Total Available (sum lines 5, 7c, & 8)	86,028,260.83
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	90,548,630.34
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	90,548,630.34
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	3,088,974.85

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LOCAL AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Wallace Foundation	Chabot SSC JPA	Live Scan Fingerprint	Oakland Athletic League	OPEF/Community Ready Initiative	OPEF/Community Ready Initiative	OPEF-K2C PRG
RESOURCE CODE	9001	9002	9003	9006	9006	9006	9006
REVENUE OBJECT	8699	8699	8699	8699	8699-0000	8699-3988	8699-1001
LOCAL DESCRIPTION (if any)	6011341006	6019002001	6019193701	6010000006	6010009006	6013988006	6011001001
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	14,760.00	0.00	0.00	0.00
2. a. Current Year Award	254,974.00	60,000.00	38,490.30	0.00	20,550.00	120,000.00	4,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	254,974.00	60,000.00	38,490.30	0.00	20,550.00	120,000.00	4,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	254,974.00	60,000.00	38,490.30	14,760.00	20,550.00	120,000.00	4,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	254,974.00	60,000.00	38,490.30	0.00	20,550.00	120,000.00	4,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	254,974.00	60,000.00	38,490.30	0.00	20,550.00	120,000.00	4,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	11,809.29	52,554.53	28,679.95	13,166.64	14,345.68	0.00	1,992.28
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	11,809.29	52,554.53	28,679.95	13,166.64	14,345.68	0.00	1,992.28
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	243,164.71	7,445.47	9,810.35	1,593.36	6,204.32	120,000.00	2,007.72

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

LOCAL PROGRAM NAME	OPEF/Next Generation	African American Male	Parent Teacher Home Visit	OPEF/Bloomberg Phi	OPEF/M&S Dell Foundation	Oakland Public Ed Funds	Subsidiaries
RESOURCE CODE	9006	9006	9006	9006	9006	9006	9009
REVENUE OBJECT	8699-1266	8699-1535	8699-1644	8699-8507	8699-9150	8699-9440	8699
LOCAL DESCRIPTION (if any)	6011266001	6011535001	6011644001	6018507001	6019150006	6019440001	6019007002
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	19,913.05
2. a. Current Year Award	84,000.00	45,000.00	1,500.00	266,000.00	87,400.00	206,000.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	84,000.00	45,000.00	1,500.00	266,000.00	87,400.00	206,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	84,000.00	45,000.00	1,500.00	266,000.00	87,400.00	206,000.00	19,913.05
<b>REVENUES</b>							
5. Cash Received in Current Year	84,000.00	45,000.00	1,500.00	266,000.00	87,400.00	206,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	84,000.00	45,000.00	1,500.00	266,000.00	87,400.00	206,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	84,000.00	32,483.86	0.00	221,365.78	51,514.88	126,000.00	756.54
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	84,000.00	32,483.86	0.00	221,365.78	51,514.88	126,000.00	756.54
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	12,516.14	1,500.00	44,634.22	35,885.12	80,000.00	19,156.51

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

LOCAL PROGRAM NAME	Donations	Video Tape Royalties	CA Education Initiative FD	Bechtel Smart Center	Bechtel After School Wellness	Bechtel - Math & Science	Bechtel - Science
RESOURCE CODE	9011	9012	9014	9017	9017	9017	9017
REVENUE OBJECT	8699	8699	8699	8699-9025	8699-1014	8699-1136	8699-1143
LOCAL DESCRIPTION (if any)	Various Orgkey	6011110078	6013114001	6013855002	6011014001	6011136001	6011143009
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	775,721.50	440.82	11,266.69	77,803.90	128.19	23,508.96	410,289.94
2. a. Current Year Award	1,280,309.99	0.00	0.00	0.00	0.00	0.00	450,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,280,309.99	0.00	0.00	0.00	0.00	0.00	450,000.00
3. Required Matching Funds/Other	(240.00)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,055,791.49	440.82	11,266.69	77,803.90	128.19	23,508.96	860,289.94
<b>REVENUES</b>							
5. Cash Received in Current Year	1,280,309.99	0.00	0.00	0.00	0.00	0.00	450,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00		0.00
9. Total Available (sum lines 5, 7c, & 8)	1,280,309.99	0.00	0.00	0.00	0.00	0.00	450,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,156,983.51	0.00	0.00	0.00	0.00	18,041.58	664,512.27
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,156,983.51	0.00	0.00	0.00	0.00	18,041.58	664,512.27
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	898,807.98	440.82	11,266.69	77,803.90	128.19	5,467.38	195,777.67

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LOCAL PROGRAM NAME	Bechtel - Elementary Math	Bechtel - Student Health	Bechtel - Social & Emotional Learning	Bechtel	Marcus Foster Education Fund	San Francisco Foundation / ELA	San Francisco Foundation / SQR
RESOURCE CODE	9017	9017	9017	9017	9022	9026	9026
REVENUE OBJECT	8699/1187/1197	8699/1211-1219	8699-1341	8699-1629	8699	8699-1110	8699-1234
LOCAL DESCRIPTION (if any)	6011187001	6011219001	6011341005	6011629001	6011110046	6011110048	6011443002
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	475,112.99	87,118.04	8,094.25	9,575.86	1,360.39	866.28	24,846.56
2. a. Current Year Award	320,473.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	320,473.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	795,585.99	87,118.04	8,094.25	9,575.86	1,360.39	866.28	24,846.56
<b>REVENUES</b>							
5. Cash Received in Current Year	320,473.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	320,473.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	744,229.10	20,667.83	4,634.12	4,353.22	0.00	0.00	2,265.95
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	744,229.10	20,667.83	4,634.12	4,353.22	0.00	0.00	2,265.95
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	51,356.89	66,450.21	3,460.13	5,222.64	1,360.39	866.28	22,580.61

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LOCAL PROGRAM NAME	National Center for Literacy	East Bay Community Foundation	ROTC	East Bay Community Foundation	East Bay Community Foundation	Staff Development Fees	Staff Development Fees
RESOURCE CODE	9028	9035-1017	9041	9057	9057	9058-1224	9058-1620
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6019028001	6011017008	6011141001	6011203002	6011110075	6011224052	6011620001
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	18,721.88	5,537.89	0.00	0.00	3,392.10	2,078.06	186,084.68
2. a. Current Year Award	0.00	0.00	77,940.20	8,645.00	0.00	0.00	4,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	77,940.20	8,645.00	0.00	0.00	4,000.00
3. Required Matching Funds/Other	0.00	0.00	87,833.78	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	18,721.88	5,537.89	165,773.98	8,645.00	3,392.10	2,078.06	190,084.68
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	69,932.03	8,645.00	0.00	0.00	4,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	8,008.17	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	8,008.17	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	87,833.97	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	165,774.17	8,645.00	0.00	0.00	4,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	9,184.34	0.00	165,773.98	0.00	0.00	0.00	31,980.94
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	9,184.34	0.00	165,773.98	0.00	0.00	0.00	31,980.94
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	9,537.54	5,537.89	0.00	8,645.00	3,392.10	2,078.06	158,103.74

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LOCAL PROGRAM NAME	Philanthropic Ventures	Broad Foundation	Walter & Elise Hass Fund	Walter & Elise Hass Fund	Walter & Elise Hass Fund	Walter & Elise Hass Fund	Eagle Foundation
RESOURCE CODE	9059	9060	9067	9067	9067	9067	9073
REVENUE OBJECT	8699	8699	8699-1022	8699-1110	8699-1205	8699-4001	8699
LOCAL DESCRIPTION (if any)	6011110053	6019060002	6011022001	6011110055	6011205001	6019067001	6011558003
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	14,685.23	10,397.75	36,950.00	16,007.62	11,109.06	65,000.00	1,393.69
2. a. Current Year Award	9,638.00	48,675.00	55,000.00	100,000.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,638.00	48,675.00	55,000.00	100,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	24,323.23	59,072.75	91,950.00	116,007.62	11,109.06	65,000.00	1,393.69
<b>REVENUES</b>							
5. Cash Received in Current Year	9,638.00	48,675.00	55,000.00	100,000.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	9,638.00	48,675.00	55,000.00	100,000.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	12,728.39	56,683.85	4,776.28	49,621.46	5,545.81	22,572.36	1,393.69
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	12,728.39	56,683.85	4,776.28	49,621.46	5,545.81	22,572.36	1,393.69
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	11,594.84	2,388.90	87,173.72	66,386.16	5,563.25	42,427.64	0.00

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LOCAL PROGRAM NAME	UCLA Gear Up	ACOE-SEMP Mental Health	Musical Instruments Rental	Silicon Valley Foundation	MPR Financial	East Bay Community Foundation	Rebate Programs
RESOURCE CODE	9084	9092	9096	9100	9115	9120	9123
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6011586001	6015655001	6019060001	6010009100	6011110111	6011110076	6010009123
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	30,301.86	0.00	19,332.56	160,000.00	1,102.18	0.00	17,232.34
2. a. Current Year Award	0.00	1,140,524.00	12,023.00	160,000.00	0.00	25,000.00	108,250.90
b. Other Adjustments	0.00	164,279.01	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,304,803.01	12,023.00	160,000.00	0.00	25,000.00	108,250.90
3. Required Matching Funds/Other				0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	30,301.86	1,304,803.01	31,355.56	320,000.00	1,102.18	25,000.00	125,483.24
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	810,826.23	12,023.00	160,000.00	0.00	25,000.00	108,250.90
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	493,976.78	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	493,976.78	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,304,803.01	12,023.00	160,000.00	0.00	25,000.00	108,250.90
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,431.58	1,145,929.49	25,546.93	159,620.02	0.00	0.00	15,577.52
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	2,431.58	1,145,929.49	25,546.93	159,620.02	0.00	0.00	15,577.52
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	27,870.28	158,873.52	5,808.63	160,379.98	1,102.18	25,000.00	109,905.72



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LOCAL PROGRAM NAME	Sills Family Foundation	W & G Foundation	Oakland School Foundation	Casel Novo Foundation	The William H Donner Foundation	Mills College - Digital Civics	Mills College - CPEC
RESOURCE CODE	9124	9131	9136	9137	9138	9154-1198	9154-1199
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6019124001	6011110096	6011440002	6011341001	6011443001	6019154002	6019154001
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	9,073.89	13,627.93	3,185.69	15,649.80	14,314.50	5,846.02	2,800.28
2. a. Current Year Award	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	9,073.89	13,627.93	3,185.69	265,649.80	14,314.50	5,846.02	2,800.28
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	13,627.93	0.00	247,848.99	14,314.50	4,680.55	2,800.28
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	13,627.93	0.00	247,848.99	14,314.50	4,680.55	2,800.28
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	9,073.89	0.00	3,185.69	17,800.81	0.00	1,165.47	0.00

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LOCAL PROGRAM NAME	W.K. Kellogg Foundation	Altamond Landfill Settlement	A.C. Waste Management Authority	E Rate Funding	Y & H Soda Foundation	California Endowment HEAC - Phase II	T. Gary and Kathleen Rogers Foundation
RESOURCE CODE	9156	9157	9161	9169	9170	9181	9182
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6011444002	6019157001	6019161003	6019209001	6010009170	6019172099	6019182099
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	2,676.46	27,619.20	72,552.36	63,764.88	37,733.69	0.00	11,536.23
2. a. Current Year Award	0.00	8,978.70	67,350.66	0.00	0.00	13,839.28	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	8,978.70	67,350.66	0.00	0.00	13,839.28	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,676.46	36,597.90	139,903.02	63,764.88	37,733.69	13,839.28	11,536.23
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	8,978.70	67,350.66	0.00	0.00	13,839.28	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	8,978.70	67,350.66	0.00	0.00	13,839.28	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	17,916.21	53,906.73	0.00	12,733.69	0.00	10,000.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	17,916.21	53,906.73	0.00	12,733.69	0.00	10,000.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,676.46	18,681.69	85,996.29	63,764.88	25,000.00	13,839.28	1,536.23

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LOCAL PROGRAM NAME	Rogers Foundation - After School Safety	Rogers Foundation	Rogers Foundation - La Escuelita	Rogers Foundation	Atlantic Philanthropies - Safe Passage	Chevron Group - Project Lead the Way	College Board - African American
RESOURCE CODE	9182	9182	9182	9182	9196	9197	9207
REVENUE OBJECT	8699-1553	8699-1110	8699-0110	8699-1239	8699	8699	8699
LOCAL DESCRIPTION (if any)	6011553402	6011110097	6011110402	6011553402	6011215001	6019197001	6019207001
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	6,857.34	0.00	0.00	30,000.00	1,563,152.46	16,670.43	9,244.17
2. a. Current Year Award	0.00	84,424.00	3,000.00	0.00	3,000,000.00	14,000.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	84,424.00	3,000.00	0.00	3,000,000.00	14,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,857.34	84,424.00	3,000.00	30,000.00	4,563,152.46	30,670.43	9,244.17
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	84,424.00	3,000.00	0.00	3,000,000.00	14,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	84,424.00	3,000.00	0.00	3,000,000.00	14,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	70,756.04	2,106.96	12,896.40	2,831,548.09	7,476.23	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	70,756.04	2,106.96	12,896.40	2,831,548.09	7,476.23	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	6,857.34	13,667.96	893.04	17,103.60	1,731,604.37	23,194.20	9,244.17

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LOCAL PROGRAM NAME	Sidney Frank - New Teacher Center	Mobile Clinic Health Services	Microsoft Settlement Reimbursement	Oakland Raiders	Connect ED Summer Learning	Kaiser Health and Wellness @ EBCF	Kaiser Health and Wellness @ EBCF
RESOURCE CODE	9209	9211	9220	9221	9223	9225/1211	9225/1444
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6019209002	6011313005	6010009220	6011110150	6014871003	6011211010	6011444010
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	40,504.09	3,000.00	15,112.34	3,574.41	700.77	0.00	0.00
2. a. Current Year Award	0.00	0.00	71,715.20	0.00	0.00	2,935,000.00	665,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	71,715.20	0.00	0.00	2,935,000.00	665,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00		
4. Total Available Award (sum lines 1, 2c, & 3)	40,504.09	3,000.00	86,827.54	3,574.41	700.77	2,935,000.00	665,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	71,715.20	0.00	0.00	2,935,000.00	665,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00			
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	71,715.20	0.00	0.00	2,935,000.00	665,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	0.00	15,104.22	3,574.41	700.77	2,632,362.41	345,400.12
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	15,104.22	3,574.41	700.77	2,632,362.41	345,400.12
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	40,504.09	3,000.00	71,723.32	0.00	0.00	302,637.59	319,599.88

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LOCAL PROGRAM NAME	Kaiser Health @ Wellness @EBCF	Frontiers Urban Science Exploration	Cesar Chavez SSOs	OUSD PD Traffic Violation	Target Corporation	Target Corporation	Target Corporation
RESOURCE CODE	9225/1540	9226	9230	9231	9233-1443	9233	9233
REVENUE OBJECT	8699	8699	8699	8699	8699	8699-1223	8699-1301
LOCAL DESCRIPTION (if any)	6011540002	6011223001	6019230081	6019231001	6011443003	6011223003	6011301001
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	2,359.26	8,529.00	8,885.43	1,808.17	0.00	34,138.59
2. a. Current Year Award	400,000.00	0.00	0.00	1,214.04	0.00	75,000.00	
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	400,000.00	0.00	0.00	1,214.04	0.00	75,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	400,000.00	2,359.26	8,529.00	10,099.47	1,808.17	75,000.00	34,138.59
<b>REVENUES</b>							
5. Cash Received in Current Year	400,000.00	0.00	0.00	1,214.04	0.00	75,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	400,000.00	0.00	0.00	1,214.04	0.00	75,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	286,377.26	0.00	0.00	0.00	1,808.17	62,656.52	26,012.09
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	286,377.26	0.00	0.00	0.00	1,808.17	62,656.52	26,012.09
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	113,622.74	2,359.26	8,529.00	10,099.47	0.00	12,343.48	8,126.50

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LOCAL PROGRAM NAME	S.H. Cowell Foundation	Altamont Education Advisory	Rainin Foundation	Rainin Foundation	Rainin Foundation	Atlantic Philanthropic	Association for Continuing Educ.
RESOURCE CODE	9234	9235	9236	9236	9236	9242	9243
REVENUE OBJECT	8699	8699	8699	8699-8588	8699-1648	8699	8699
LOCAL DESCRIPTION (if any)	6011229001	6019235001	6019239001	6019236002	6011648009	6011540010	6019243001
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	18,854.05	4,529.42	73,087.37	0.00	0.00	26,246.04	0.00
2. a. Current Year Award	60,000.00	14,000.00	224,424.43	71,142.55	1,527,345.65	0.00	303,300.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	60,000.00	14,000.00	224,424.43	71,142.55	1,527,345.65	0.00	303,300.00
3. Required Matching Funds/Other	0.00	0.00	0.00			0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	78,854.05	18,529.42	297,511.80	71,142.55	1,527,345.65	26,246.04	303,300.00
<b>REVENUES</b>							
5. Cash Received in Current Year	60,000.00	14,000.00	224,424.43	71,142.55	1,527,345.65	0.00	303,300.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	60,000.00	14,000.00	224,424.43	71,142.55	1,527,345.65	0.00	303,300.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	60,690.29	885.33	297,511.80	71,142.55	1,305,722.98	25,431.23	298,891.73
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	60,690.29	885.33	297,511.80	71,142.55	1,305,722.98	25,431.23	298,891.73
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	18,163.76	17,644.09	0.00	0.00	221,622.67	814.81	4,408.27

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LOCAL PROGRAM NAME	Sirene C. Scully Family Foundation	Packard Foundation	International Network for Publication	Abundance Foundation	Safeway Networks	Shoot the Flu	Zellerback Family Foundation
RESOURCE CODE	9247	9250	9252	9253	9254	9256	9262
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6011110174	6018504002	6019252001	6019253001	6012003001	6011310001	6011205003
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	2,387.94	0.00	49,642.78	4,203.51	1,049.18	19,125.80	45,000.00
2. a. Current Year Award	37,060.00	133,000.00	64,750.00	76,232.36	0.00	80,259.30	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	37,060.00	133,000.00	64,750.00	76,232.36	0.00	80,259.30	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	39,447.94	133,000.00	114,392.78	80,435.87	1,049.18	99,385.10	45,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	37,060.00	64,000.00	64,750.00	76,232.36	0.00	80,259.30	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	69,000.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	69,000.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	37,060.00	133,000.00	64,750.00	76,232.36	0.00	80,259.30	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	39,447.94	106,366.66	72,361.14	69,057.42	0.00	91,321.39	14,276.34
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	39,447.94	106,366.66	72,361.14	69,057.42	0.00	91,321.39	14,276.34
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	26,633.34	42,031.64	11,378.45	1,049.18	8,063.71	30,723.66

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LOCAL PROGRAM NAME	Hellman Foundation	Teaching Channel	Dept. of Justice Police	WestEd	Witkin Foundation	Mills Lesson Study Project	Light Awards Intrepid
RESOURCE CODE	9264	9265	9267	9269	9270	9272	9273
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699-9273
LOCAL DESCRIPTION (if any)	6010009264	6010009265	6019267001	6010009269	6011552002	6019272001	6019273002
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	696.96	6,568.18	19,244.99	0.00	3,225.20	26,641.26	14,417.00
2. a. Current Year Award	93,000.00	6,502.07	17,951.61	1,677.06	0.00	24,000.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	93,000.00	6,502.07	17,951.61	1,677.06	0.00	24,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	
4. Total Available Award (sum lines 1, 2c, & 3)	93,696.96	13,070.25	37,196.60	1,677.06	3,225.20	50,641.26	14,417.00
<b>REVENUES</b>							
5. Cash Received in Current Year	93,000.00	6,502.07	17,951.61	1,677.06	0.00	24,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	93,000.00	6,502.07	17,951.61	1,677.06	0.00	24,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	41,810.09	11,468.54	0.00	0.00	184.17	24,610.16	8,549.97
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	41,810.09	11,468.54	0.00	0.00	184.17	24,610.16	8,549.97
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	51,886.87	1,601.71	37,196.60	1,677.06	3,041.03	26,031.10	5,867.03



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LOCAL PROGRAM NAME	Local Recycling Various	SAP Career Ladders Project	San Francisco Foundation	San Francisco Foundation	Kenneth Raining Fund	Middle School Athletic Grant	Salesforce.org
RESOURCE CODE	9275	9276	9277	9277	9278	9279	9283
REVENUE OBJECT	8699	8699	8699-1528	8699-2233	8699	8699	8699
LOCAL DESCRIPTION (if any)	6019161004	6010009276	6011528003	6012233001	6011905001	6019279001	6010009283
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	1,023.80	18,888.13	389,379.63	459,191.83	113,514.95	23,207.11	0.00
2. a. Current Year Award	1,226.60	0.00	1,140,000.00	344,500.00	62,826.00	0.00	590,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,226.60	0.00	1,140,000.00	344,500.00	62,826.00	0.00	590,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,250.40	18,888.13	1,529,379.63	803,691.83	176,340.95	23,207.11	590,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	1,226.60	0.00	1,140,000.00	344,500.00	62,826.00	0.00	570,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,226.60	0.00	1,140,000.00	344,500.00	62,826.00	0.00	590,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	1,320.00	1,326,683.44	803,691.83	117,722.80	23,207.11	529,457.67
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	1,320.00	1,326,683.44	803,691.83	117,722.80	23,207.11	529,457.67
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,250.40	17,568.13	202,696.19	0.00	58,618.15	0.00	60,542.33

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LOCAL PROGRAM NAME	Salesforce.org	Intel Corporation	Rogers Family Foundation	Scribbles SFTWR	Refugee Transitions	Office Depot Settlement Fund	African American Girls & Youngs
RESOURCE CODE	9283	9284	9285	9286	9287	9288	9289
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	6010009283	6019284001	6011239001	6011110133	6010009287	6019288001	6011647201
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	201,366.11	20,000.00	0.00	0.00	86,726.23	0.00
2. a. Current Year Award	497,000.00	294,186.00	0.00	15,579.04	7,200.00	0.00	150,000.00
b. Other Adjustments		0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	497,000.00	294,186.00	0.00	15,579.04	7,200.00	0.00	150,000.00
3. Required Matching Funds/Other			0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	497,000.00	495,552.11	20,000.00	15,579.04	7,200.00	86,726.23	150,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	440,000.00	294,186.00	0.00	15,579.04	7,200.00	0.00	75,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	57,000.00	0.00	0.00	0.00	0.00	0.00	75,000.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	57,000.00	0.00	0.00	0.00	0.00	0.00	75,000.00
8. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	497,000.00	294,186.00	0.00	15,579.04	7,200.00	0.00	150,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	497,000.00	281,826.83	0.00	2,665.00	7,200.00	0.00	142,013.73
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	497,000.00	281,826.83	0.00	2,665.00	7,200.00	0.00	142,013.73
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	213,725.28	20,000.00	12,914.04	0.00	86,726.23	7,986.27

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LOCAL PROGRAM NAME	Peralta College Foundation	Silvergven Foundation	Overdeck Family Foundation	CODE.ORG	LGBTQ	Measure N	TOTAL
RESOURCE CODE	9290	9291	9292	9294	9297	9333	
REVENUE OBJECT	8699	8699	8699	8699	8699	8261/8699	
LOCAL DESCRIPTION (if any)	6019290001	6010009291	6019292001	6013916001	6010009297	6010009333	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	8,881.00	0.00	0.00	0.00	0.00	8,575,752.44	14,777,902.62
2. a. Current Year Award	29,000.00	75,000.00	4,000.00	15,356.21	3,000.00	11,875,417.70	30,416,851.85
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	(0.23)	164,278.78
c. Adj Curr Yr Award (sum lines 2a & 2b)	29,000.00	75,000.00	4,000.00	15,356.21	3,000.00	11,875,417.47	30,581,130.63
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	87,593.78
4. Total Available Award (sum lines 1, 2c, & 3)	37,881.00	75,000.00	4,000.00	15,356.21	3,000.00	20,451,169.91	45,446,627.03
<b>REVENUES</b>							
5. Cash Received in Current Year	29,000.00	75,000.00	4,000.00	15,356.21	3,000.00	11,875,417.70	29,858,145.91
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	(0.23)	722,984.72
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	(0.23)	722,984.72
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	87,833.97
9. Total Available (sum lines 5, 7c, & 8)	29,000.00	75,000.00	4,000.00	15,356.21	3,000.00	11,875,417.47	30,668,964.60
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	18,605.75	72,230.16	2,185.63	2,798.81	725.91	10,806,891.31	28,816,287.93
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	18,605.75	72,230.16	2,185.63	2,798.81	725.91	10,806,891.31	28,816,287.93
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	19,275.25	2,769.84	1,814.37	12,557.40	2,274.09	9,644,278.60	16,630,339.10

**FORM CEA**

**GENERAL**

**FUND/CURRENT**

**EXPENSE**

**FORMULA/MINIMUM**

**CLASSROOM**

**COMPENSATION**

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for ear (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	201,607,593.52	301	0.00	303	201,607,593.52	305	4,999,772.07	6,959,871.18	307	194,647,722.34	309
2000 - Classified Salaries	99,365,020.84	311	1,022,818.83	313	98,342,202.01	315	1,170,506.21	4,246,693.59	317	94,095,508.42	319
3000 - Employee Benefits	133,822,985.82	321	236,067.13	323	133,586,918.69	325	2,239,287.70	4,095,133.77	327	129,491,784.92	329
4000 - Books, Supplies Equip Replace. (6500)	14,475,202.77	331	167,347.61	333	14,307,855.16	335	3,189,218.10	3,706,285.36	337	10,601,569.80	339
5000 - Services... & 7300 - Indirect Costs	86,044,932.69	341	15,511,902.77	343	70,533,029.92	345	24,407,499.64	27,536,594.50	347	42,996,435.42	349
TOTAL					518,377,599.30	365			TOTAL	471,833,020.90	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	0.00
10. Other Benefits (EC 22310)	3901 & 3902	745,228.20
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		258,517,821.25
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		343,425.08
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		(3,874,283.45)
14. TOTAL SALARIES AND BENEFITS		262,392,104.70
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		55.61%
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)	55.61%
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)	471,833,020.90
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)
Adjustments for local categorical resources that do not require classroom expenditures.

**FORM DEBT**  
**SCHEDULE OF**  
**LONG-TERM**  
**LIABILITIES**

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	816,231,312.00	158,511,854.00	974,743,166.00			974,743,166.00	32,488,948.00
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	49,538,510.00	(5,104,642.00)	44,433,868.00			44,433,868.00	5,195,403.00
Net Pension Liability	320,825,153.00	8,734,784.00	329,559,937.00			329,559,937.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	10,271,490.00	1,262,294.00	11,533,784.00			11,533,784.00	
Governmental activities long-term liabilities	1,196,866,465.00	163,404,290.00	1,360,270,755.00	0.00	0.00	1,360,270,755.00	37,684,351.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**FORM ICR**  
**INDIRECT COST**  
**RATE**



**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.

<b>A. Salaries and Benefits - Other General Administration and Centralized Data Processing</b>	
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)	19,693,748.55
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.	
<div style="border: 1px solid black; width: 600px; height: 30px; margin: 10px auto;"></div>	
<b>B. Salaries and Benefits - All Other Activities</b>	
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)	415,100,727.79
<b>C. Percentage of Plant Services Costs Attributable to General Administration</b>	
(Line A1 plus Line A2a, divided by Line B1 zero if negative) (See Part III, Lines A5 and A6)	4.74%

**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.

<b>A. Normal Separation Costs (optional)</b>	
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>B. Abnormal or Mass Separation Costs (required)</b>	
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)	<u>15,762,605.32</u>
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	<u>7,137,105.82</u>
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	<u>0.00</u>
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	<u>0.00</u>
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)	<u>2,405,092.18</u>
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)	<u>0.00</u>
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	<u>0.00</u>
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	<u>0.00</u>
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	<u>25,304,803.32</u>
9. Carry-Forward Adjustment (Part IV, Line F)	<u>(4,052,426.98)</u>
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	<u>21,252,376.34</u>

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	<u>310,992,463.03</u>
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	<u>100,305,578.81</u>
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	<u>23,364,362.14</u>
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	<u>5,709,296.09</u>
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	<u>597,701.11</u>
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	<u>0.00</u>
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	<u>7,226,394.65</u>
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	<u>0.00</u>
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)	<u>2,154,047.55</u>
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)	<u>19,259.00</u>
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)	<u>48,335,249.08</u>
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)	<u>0.00</u>
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	<u>0.00</u>
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	<u>0.00</u>
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>2,171,159.42</u>
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>12,741,938.96</u>
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>19,834,251.74</u>
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	<u>0.00</u>
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	<u>533,451,701.58</u>

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 4.74%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B18) 3.98%

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>25,304,803.32</u>
B.	Carry-forward adjustment from prior year(s)	
1.	Carry-forward adjustment from the second prior year	<u>(124,077.05)</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 (5.48%) 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 (5.48%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.48%) times Part III, Line B18) zero if positive	<u>(4,052,426.98)</u>
D.	Preliminary carry-forward adjustment (Line C1 or C2)	<u>(4,052,426.98)</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>3.98%</u>
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ( -2,026,213.49) is applied to the current year calculation and the remainder ( -2,026,213.49) is deferred to one or more future years:	<u>4.36%</u>
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ( -1,350,808.99) is applied to the current year calculation and the remainder ( -2,701,617.99) is deferred to one or more future years:	<u>4.49%</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>(4,052,426.98)</u>

**FORM L**  
**LOTTERY REPORT**

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		809,903.90	809,903.90
2. State Lottery Revenue	8560	5,398,329.85		1,784,545.94	7,182,875.79
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,398,329.85	0.00	2,594,449.84	7,992,779.69
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,923,160.98			3,923,160.98
2. Classified Salaries	2000-2999	5,060.23			5,060.23
3. Employee Benefits	3000-3999	1,470,108.64			1,470,108.64
4. Books and Supplies	4000-4999	0.00		2,385,641.28	2,385,641.28
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			208,808.56	208,808.56
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 )		5,398,329.85	0.00	2,594,449.84	7,992,779.69
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

The District hired Instructional Contractor to develop classroom 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.

**FORM**

**NCMOE**

**NO CHILD LEFT  
BEHIND**

**MAINTENANCE OF  
EFFORT**

**EXPENDITURES**

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	552,358,510.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,184,329.59
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	597,701.11
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,881,846.71
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,972,611.21
4. Other Transfers Out	All	9200	7200-7299	1,929,067.76
5. Interfund Transfers Out	All	9300	7600-7629	5,421,975.85
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	16,178,779.58
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)				32,981,982.22
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	3,050,637.94
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)				477,242,836.20

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		34,900.91
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,674.22
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.)	448,213,754.09	12,648.74
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)	448,213,754.09	12,648.74
B. Required effort (Line A.2 times 90%)	403,392,378.68	11,383.87
C. Current year expenditures (Line I.E and Line II.B)	477,242,836.20	13,674.22
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 F 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%



**FORM PCRAF**  
**GENERAL FUND**  
**AND CHARTER**  
**SCHOOL**  
**FUND—PROGRAM**  
**COST**

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

A. Amount of Undistributed Expenditures, Funds 01, 09, and 62.  
(Costs 0000 and 9000 (will be allocated based on factors input)

B. Enter Allocation Factor(s) by Cost:

(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)

Instructional Goals Description	0001	1110	3100	3200	3300	3400	3550	3700	3800	4110	4610	4620	4630	4760	4850	5000-5999	6000	Other Goals		Other Funds		C. Total Allocation Factors			
																		Description	7110	7150	8100		8500	Description	Adult Education (Fund 11)
Instructional Supervision and Administration (Functions 2100-2200)	210.84	5.89	3.75	87.94	2,208,688.82	3,518,829.89	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82	2,208,688.82		
Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	87.94	3.75	169.31	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83	600,231.83		
School Administration (Function 2700)	169.31	4.25	1.68	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	3900	
Pupil Support Services (Functions 3100-3199 & 3900)	111.60	1.40	2.75	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	111.60	
Plant Maintenance and Operations (Functions 8100-8400)	1,778.00	21.00	15.00	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	
Facilities Rents and Leases (Function 8700)	192.00	5.00	5.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	192.00	
Pupil Transportation (Function 3600)	1,532.00	677.00	677.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	
Pupils Transported	1,532.00	677.00	677.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	1,532.00	
PT Factors	9,348,582.45	0.00	0.00	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	9,348,582.45	
CU Factors	44,719,406.71	0.00	0.00	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	44,719,406.71	
FTF Factors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Classroom Units	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00	129.00
208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58	208.58
107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02	107.02
277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66	277.66
6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45	13.45
1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00	83.00
196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00	196.00
2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00	2,530.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00	2,209.00

**FORM PCR**  
**GENERAL FUND &**  
**CHARTER SCHOOLS**  
**FUND PROGRAM**  
**COST REPORT**

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	12,066.80	0.00	12,066.80			
1110	Regular Education, K-12	327,057,303.43	42,884,951.37	369,942,254.80	705.28	12,772.08	
3100	Alternative Schools	0.00	0.00	0.00	21,622,386.05	391,564,640.85	
3200	Continuation Schools	2,692,147.34	535,456.77	3,227,604.11	0.00	0.00	
3300	Independent Study Centers	2,821,751.38	336,123.27	3,157,874.65	188,647.01	3,416,251.12	
3400	Opportunity Schools	0.00	0.00	0.00	184,571.47	3,342,446.12	
3550	Community Day Schools	844,742.83	112,061.99	956,804.82	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	55,923.33	1,012,728.15	
3800	Career Technical Education	13,751,079.72	94,941.69	13,846,021.41	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	809,272.30	14,655,293.71	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	49,269.11	4,572,266.68	4,621,535.79	0.00	0.00	
4850	Migrant Education	1.23	0.00	1.23	270,119.54	4,891,655.33	
5000-5999	Special Education	78,289,133.49	6,879,307.08	85,168,440.57	0.07	1.30	
6000	Regional Occupational Ctr/Prg (ROC/P)	949,045.08	0.00	949,045.08	4,977,925.28	90,146,365.85	
<b>Other Goals</b>					55,469.79	1,004,514.87	
7110	Nonagency - Educational	16,178,779.58	0.00	16,178,779.58			
7150	Nonagency - Other	0.00	0.00	0.00	945,617.36	17,124,396.94	
8100	Community Services	597,701.11	0.00	597,701.11	0.00	0.00	
8500	Child Care and Development Services	2,133,506.87	1,467,079.35	3,600,586.22	34,934.44	632,635.55	
<b>Other Costs</b>					210,447.07	3,811,033.29	
----	Food Services						
----	Enterprise					3,764.48	
----	Facilities Acquisition & Construction					0.00	
----	Other Outgo					2,493,190.17	
<b>Other Funds</b>						14,230,698.82	
---	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,513,551.51	3,513,551.51	2,236,273.30	5,749,824.81	
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
---	<b>Total General Fund and Charter Schools Funds Expenditures</b>	445,376,527.97	60,395,739.71	505,772,267.68	(1,733,703.36)	(1,733,703.36)	
					29,858,588.93	552,358,510.08	

**FORM SIAA**  
**SUMMARY OF**  
**INTERFUND**  
**ACTIVITIES FOR**  
**ALL FUNDS**

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,130,277.52)	0.00	(1,733,703.36)				
Other Sources/Uses Detail					5,036,578.58	5,421,975.85		
Fund Reconciliation							8,453,038.55	5,384,395.01
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	45,109.40	0.00	80,455.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	48,804.82
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,083,024.11	0.00	682,985.16	0.00				
Other Sources/Uses Detail					2,170,737.04	57,224.00		
Fund Reconciliation							2,130,763.43	4,550,728.66
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(328,074.38)	970,263.04	0.00				
Other Sources/Uses Detail					3,251,238.81	206,843.00		
Fund Reconciliation							3,293,918.57	8,476,848.05
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,678.13	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	670,847.32
25 CAPITAL FACILITIES FUND								
Expenditure Detail	323,798.14	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,742.12	0.00						
Other Sources/Uses Detail					0.00	4,772,511.58		
Fund Reconciliation							9,170,847.32	3,916,944.01
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
<b>TOTALS</b>	<b>1,458,351.90</b>	<b>(1,458,351.90)</b>	<b>1,733,703.36</b>	<b>(1,733,703.36)</b>	<b>10,458,554.43</b>	<b>10,458,554.43</b>	<b>23,048,567.87</b>	<b>23,048,567.87</b>

**LCFF**  
**CALCULATION**  
**WORKSHEET**



Oakland Unified (61259)							v18.2b
LOCAL CONTROL FUNDING FORMULA							2016-17
CALCULATE LCFF TARGET							COLA 0.000%
Unduplicated as % of Enrollment	3 yr average			77.61%	77.61%		2016-17
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	13,262.90	7,083	737	1,214	884	131,539,737	
Grades 4-6	8,215.44	7,189		1,116	813	74,905,038	
Grades 7-8	4,463.03	7,403		1,149	837	41,903,401	
Grades 9-12	9,288.65	8,578	223	1,366	995	103,680,323	
Subtract NSS	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-
TOTAL BASE	35,230.02	265,719,770	11,846,126	43,083,778	31,378,825	352,028,499	
Targeted Instructional Improvement Block Grant							10,094,682
Home-to-School Transportation							5,724,962
Small School District Bus Replacement Program							-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							367,848,143
Funded Based on Target Formula (based on prior year P-2 certification)							FALSE
ECONOMIC RECOVERY TARGET PAYMENT							1/2 -
CALCULATE LCFF FLOOR							
				12-13 Rate	16-17 ADA		
Current year Funded ADA times Base per ADA				5,238.35	35,230.02	184,547,175	
Current year Funded ADA times Other RL per ADA				65.08	35,230.02	2,292,770	
Necessary Small School Allowance at 12-13 rates						-	
2012-13 Categoricals						67,542,666	
Floor Adjustments						-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-	
Less Fair Share Reduction						-	
Non-CDE certified New Charter: District PY rate * CY ADA						-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,265.59	35,230.02	79,816,781	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						334,199,392	
CALCULATE LCFF PHASE-IN ENTITLEMENT							2016-17
LOCAL CONTROL FUNDING FORMULA TARGET						367,848,143	
LOCAL CONTROL FUNDING FORMULA FLOOR						334,199,392	
LCFF Need (LCFF Target less LCFF Floor, if positive)						33,648,751	
Current Year Gap Funding					56.08%	18,869,143	
ECONOMIC RECOVERY PAYMENT						-	
Miscellaneous Adjustments						-	
LCFF Entitlement before Minimum State Aid provision						353,068,535	
CALCULATE STATE AID							
Transition Entitlement						353,068,535	
Local Revenue (including RDA)						(78,735,808)	
Gross State Aid						274,332,727	
CALCULATE MINIMUM STATE AID							
				12-13 Rate	16-17 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,303.44	35,230.02	186,840,297	
2012-13 NSS Allowance (deficit)						-	
Minimum State Aid Adjustments						-	
Less Current Year Property Taxes/In Lieu						(78,735,808)	
Subtotal State Aid for Historical RL/Charter General BG						108,104,489	
Categorical funding from 2012-13						67,542,666	
Charter Categorical Block Grant adjusted for ADA						-	
Minimum State Aid Guarantee						175,647,155	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)							
Local Control Funding Formula Floor plus Funded Gap						-	
Minimum State Aid plus Property Taxes including RDA						-	
Offset						-	
Minimum State Aid Prior to Offset						-	

Oakland Unified (61259)		v18.2b	
<b>LOCAL CONTROL FUNDING FORMULA</b>		<b>2016-17</b>	
Total Minimum State Aid with Offset			-
TOTAL STATE AID			274,332,727
<b>Additional State Aid (Additional SA)</b>			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S			353,068,535
CHANGE OVER PRIOR YEAR	5.04%	16,944,756	
LCFF Entitlement PER ADA			10,022
PER ADA CHANGE OVER PRIOR YEAR	5.81%	550	
BASIC AID STATUS (school districts only)			<i>Non-Basic Aid</i>
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>			
		<u>Increase</u>	<u>2016-17</u>
State Aid	8.73%	22,023,869	274,332,727
Property Taxes net of in-lieu	-6.06%	(5,079,113)	78,735,808
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	5.04%	16,944,756	353,068,535

**TECHNICAL REVIEW  
CHECKLIST WITH  
NO FATAL ERRORS**

Unaudited Actuals  
2016-17 Unaudited Actuals  
Technical Review Checks

Oakland Unified

Alameda County

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

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

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.