

**Central Unified School District  
Facilities Planning Current Capital Facilities  
Developer Fee Report 2016-2017**

<b>Beginning Fund Balance</b>	<b>\$ 4,272,729.28</b>
<b>Audit Adjustment (Certificate Of Participation)</b>	
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 4,272,729.28</b>

**Assets**

Item	Actual 16/17
Cash In County Treasury	\$ 2,461,745.68
Other Cash (Certificate Of Participation)	\$ 1,235,808.67
Account Receivable	\$ 9,345.77
Due From Other Funds	\$ -
<b>Total</b>	<b>\$ 3,706,900.12</b>

**Liabilities**

Item	Actual 16/17
Accounts Payable	\$ (103,346.10)
Due To Other Funds	\$ (9,418.50)
Deferred Revenue (Prepaid Developer Fees)	\$ (163,529.92)
<b>Total</b>	<b>\$ (276,294.52)</b>

**Revenue**

Item	Actual 16/17
Interest	\$ 21,889.98
Mitigation/Developer Fees (minus Prepaid Developer Fees)	\$ 2,049,441.69
Proceeds from COP - (refinanced)	\$ -
Net Increase/Decrease in Fair Value of Investments	\$ (23,862.00)
All Other Local Revenue	\$ -
<b>Total</b>	<b>\$ 2,047,469.67</b>

**Expenditures**

Item	Actual 16/17
Certificate Of Participation Payment	\$ (360,968.66)
Facilities - Salaries	\$ (223,015.43)
School Facilities Consultants	\$ (29,957.50)
SchoolWorks	\$ (13,380.00)
Roosevelt Preschool	\$ (2,521.72)
Fresno Bee	\$ (1,201.76)
Central High East Weight Room	\$ (162,726.53)
Furniture Due to Growth	\$ (126,674.62)
Tilley Elementary - Permanent Site	\$ (93,675.85)
Portables 2016/17 School Year Project	\$ (1,746,486.33)
Portables 2017-18 School Year Project	\$ (108,497.95)
West Shields Elementary - CEQA	\$ (50.00)
2016-17 Non-Use School Site Fees	\$ (18,837.00)
COP Admin Fes	\$ (1,600.00)
<b>Total</b>	<b>\$ (2,889,593.35)</b>

<b>FUND BALANCE</b>	<b>\$ 3,430,605.60</b>
<b>PREPAID DEVELOPER FEES</b>	<b>\$ 163,529.92</b>
<b>FUND BALANCE MATCH LEDGER</b>	<b>\$ 3,594,135.52</b>
<b>ACTUAL AVAILABLE BALANCE</b>	<b>\$ 2,194,796.93</b>