

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2015-16 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 *Guila Rodley*
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 22, 2016

To the Superintendent of Public Instruction:

2015-16 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:

Alexandre Macasinag

Sherrie Egeskog

Name

Name

Financial Accounting and Data Manager

Director of Finance

Title

Title

858-292-3668

619-390-2604

Telephone

Telephone

alexandre.macasinag@sdcoe.net

segeskog@lsusd.net

E-mail Address

E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2015-16 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.01%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$31,461,442.30
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$31,461,442.30
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	9.67%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 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

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,889.58	4,888.51	4,889.73	4,889.58	4,889.58	4,889.58
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,889.58	4,888.51	4,889.73	4,889.58	4,889.58	4,889.58
5. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,889.58	4,888.51	4,889.73	4,889.58	4,889.58	4,889.58
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	359.82	359.82	359.82	359.82	359.82	359.82
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	359.82	359.82	359.82	359.82	359.82	359.82
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	359.82	359.82	359.82	359.82	359.82	359.82

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,497,516.50	103,166.50	2,600,683.00			2,600,683.00
Work in Progress	38,881.96	0.04	38,882.00	138,039.00	38,882.00	138,039.00
Total capital assets not being depreciated	2,536,398.46	103,166.54	2,639,565.00	138,039.00	38,882.00	2,738,722.00
Capital assets being depreciated:						
Land Improvements	927,613.57	0.43	927,614.00	0.00		927,614.00
Buildings	48,529,874.14	(0.14)	48,529,874.00	1,262,515.00		49,792,389.00
Equipment	7,108,029.53	0.47	7,108,030.00	219,000.00	5,079.00	7,321,951.00
Total capital assets being depreciated	56,565,517.24	0.76	56,565,518.00	1,481,515.00	5,079.00	58,041,954.00
Accumulated Depreciation for:						
Land Improvements	(685,560.48)	0.48	(685,560.00)	(20,101.00)		(705,661.00)
Buildings	(13,866,143.41)	(0.59)	(13,866,144.00)	(1,432,730.00)		(15,298,874.00)
Equipment	(3,867,326.09)	0.09	(3,867,326.00)	(497,157.00)	(5,079.00)	(4,359,404.00)
Total accumulated depreciation	(18,419,029.98)	(0.02)	(18,419,030.00)	(1,949,988.00)	(5,079.00)	(20,363,939.00)
Total capital assets being depreciated, net	38,146,487.26	0.74	38,146,488.00	(468,473.00)	0.00	37,678,015.00
Governmental activity capital assets, net	40,682,885.72	103,167.28	40,786,053.00	(330,434.00)	38,882.00	40,416,737.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	231,974.24		231,974.24	5,117.04		237,091.28
Total capital assets being depreciated	231,974.24	0.00	231,974.24	5,117.04	0.00	237,091.28
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(197,122.47)		(197,122.47)	(4,902.64)		(202,025.11)
Total accumulated depreciation	(197,122.47)	0.00	(197,122.47)	(4,902.64)	0.00	(202,025.11)
Total capital assets being depreciated, net	34,851.77	0.00	34,851.77	214.40	0.00	35,066.17
Business-type activity capital assets, net	34,851.77	0.00	34,851.77	214.40	0.00	35,066.17

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I Basic	SPED IDDA PT. B	SPED IDEA PT. B	SPED IDEA PT. B	SPED IDEA PT. B	SPED IDEA Mental	SPED IDEA PT. B
FEDERAL CATALOG NUMBER	84.01	84.027	84.027A	84.027A	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3310	3315	3320	3320	3327-002	3345
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	PCA14329	PCA 13379	Preschool 3-5	Preschool 3-5	Preschool 3-5	PCA 15197	Preschool Staff Dev
AWARD							
1. Prior Year Carryover	176,547.98	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	561,669.00	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other	561,669.00	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	738,216.98	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00
REVENUES							
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	738,216.98	920,509.00	53,784.00	92,713.00	28,702.00	28,702.00	360.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	738,216.98	920,509.00	53,784.00	92,713.00	28,702.00	28,702.00	360.00
EXPENDITURES							
9. Donor-Authorized Expenditures	554,388.49	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00
10. Non Donor-Authorized Expenditures		1,731,368.32					
11. Total Expenditures (lines 9 & 10)	554,388.49	2,762,873.32	53,784.00	92,713.00	85,931.00	85,931.00	360.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	183,828.49	(110,996.00)	0.00	(92,713.00)	(57,229.00)	(57,229.00)	0.00
a. Unearned Revenue	183,828.49						
b. Accounts Payable							
c. Accounts Receivable		110,996.00		92,713.00	57,229.00	57,229.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	183,828.49	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	554,388.49	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00

2015-16 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	SPEED IDEA PT. C 84.181 3385000 8182 Early Intervention	SPEED IDEA PT. C 84.181 3385050 8590 Early Intervention	NCLB Title II Pt. A 84.367 4035 8290 Improv Tchr Quality	NCLB Title II Pt. A 84.367 4036 8290 Principal Training	NCLB Title II Pt. B CaMSP 84.366 4050 8290 CA Math/Science	NCLB Title III, Immigrant Education Program 84.365 4201 8290 Immigrant Ed	NCLB Title III, LEP Student Program 84.365 4203 8290 LEP Students
1. Prior Year Carryover	0.00	0.00	0.00	3,000.00	121,592.16	0.00	0.00
2. a. Current Year Award	23,652.00	13,971.00	150,493.00	0.00	500,000.00	3,045.00	35,389.00
b. Transferability (NCLB)						1,048.00	
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	23,652.00	13,971.00	150,493.00	0.00	500,000.00	4,093.00	35,389.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	23,652.00	13,971.00	150,493.00	3,000.00	621,592.16	4,093.00	35,389.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00
6. Cash Received in Current Year	11,826.00	0.00	150,493.00	0.00	421,592.16	1,048.00	33,156.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,826.00	0.00	150,493.00	3,000.00	421,592.16	1,048.00	33,156.00
EXPENDITURES							
9. Donor-Authorized Expenditures	23,652.00	13,971.00	150,493.00	3,000.00	475,772.59	4,093.00	35,389.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	23,652.00	13,971.00	150,493.00	3,000.00	475,772.59	4,093.00	35,389.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(11,826.00)	(13,971.00)	0.00	0.00	(54,180.43)	(3,045.00)	(2,233.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	11,826.00	13,971.00			54,180.43	3,045.00	2,233.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	145,819.57	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	23,652.00	13,971.00	150,493.00	3,000.00	475,772.59	4,093.00	35,389.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Johnson O'Malley	Title VII	TOTAL
	84.06	84.06	
	4510-010	4510-020	
	8290	8290	
	Indian Ed	Indian Ed	
1. Prior Year Carryover	0.00	0.00	301,140.14
2. a. Current Year Award	5,253.86	14,754.00	2,573,694.86
b. Transferability (NCLB)			1,048.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,253.86	14,754.00	2,574,742.86
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	5,253.86	14,754.00	2,875,883.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	3,000.00
6. Cash Received in Current Year	5,253.86	11,566.57	2,377,682.57
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	5,253.86	11,566.57	2,380,682.57
EXPENDITURES			
9. Donor-Authorized Expenditures	5,253.86	14,754.00	2,546,234.94
10. Non Donor-Authorized Expenditures			1,731,368.32
11. Total Expenditures (lines 9 & 10)	5,253.86	14,754.00	4,277,603.26
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(3,187.43)	(165,552.37)
a. Unearned Revenue			183,828.49
b. Accounts Payable			0.00
c. Accounts Receivable		3,187.43	349,380.86
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	329,648.06
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,253.86	14,754.00	2,546,234.94

Lakeside Union Elementary
 San Diego County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Fiscal Solvency Plans	TOTAL
RESOURCE CODE	7386	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	OPEB	
AWARD		
1. Prior Year Carryover	3,107.84	3,107.84
2. a. Current Year Award	0.00	0.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		0.00
(sum lines 1, 2c, & 3)	3,107.84	3,107.84
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	0.00	0.00
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		3,107.84
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Lakeside Union Elementary
 San Diego County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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

2015-16 Unaudited Actuals
 FEDERAL AWARDS,
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Lakeside Union Elementary
 San Diego County

37 68189 0000000
 Form CAT

FEDERAL PROGRAM NAME	MediCal Billing	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	DHA	
AWARD		
1. Prior Year Restricted Ending Balance	133,591.23	133,591.23
2. a. Current Year Award	172,832.79	172,832.79
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	172,832.79	172,832.79
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	306,424.02	306,424.02
REVENUES		
5. Cash Received in Current Year	172,832.79	172,832.79
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	172,832.79	172,832.79
EXPENDITURES		
10. Donor-Authorized Expenditures	81,217.90	81,217.90
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	81,217.90	81,217.90
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	225,206.12	225,206.12

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	California Clean Energy Jobs Act	Educator Effectiveness	Restricted Lottery	Special Education	Special Education Infant Program	Special Ed Mental Health Services	Economic Impact Aid
RESOURCE CODE	6230	6264	6300	6500	6510	6512	7090
REVENUE OBJECT	8590	8590	8560	8097-8590-8792	8311	8590	8311
LOCAL DESCRIPTION (if any)	PCA 25229	Tchr Prof Dev	Instr. Materials	AB602	Infant Program	Mental Hlth Srvs	EIA/SCE
AWARD							
1. Prior Year Restricted Ending Balance	130,000.00	0.00	642,015.00	0.00	0.00	290,618.84	24,031.42
2. a. Current Year Award	0.00	349,960.00	243,326.34	3,151,532.00	728,698.00	34,198.00	0.00
b. Other Adjustments			12,068.32				(23,574.67)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	349,960.00	255,394.66	3,151,532.00	728,698.00	34,198.00	(23,574.67)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	130,000.00	349,960.00	897,409.66	3,151,532.00	728,698.00	324,816.84	456.75
REVENUES							
5. Cash Received in Current Year	0.00	349,960.00	29,686.76	3,034,549.00	728,698.00	34,198.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	225,707.90	116,983.00	0.00	0.00	(23,574.67)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	225,707.90	116,983.00	0.00	0.00	(23,574.67)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	349,960.00	255,394.66	3,151,532.00	728,698.00	34,198.00	(23,574.67)
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	263.92	472,081.77	3,151,532.00	728,698.00	215,250.20	456.75
11. Non Donor-Authorized Expenditures				2,601,996.61			
12. Total Expenditures (line 10 plus line 11)	0.00	263.92	472,081.77	5,753,528.61	728,698.00	215,250.20	456.75
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	130,000.00	349,696.08	425,327.89	0.00	0.00	109,566.64	0.00

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

STATE PROGRAM NAME	Economic Impact Aid	Lead Water Testing	TOTAL
RESOURCE CODE	7091	7810-100	
REVENUE OBJECT	8311	8590	
LOCAL DESCRIPTION (if any)	EIA/LEP		
AWARD			
1. Prior Year Restricted Ending Balance	443.90	1,086.00	1,088,195.16
2. a. Current Year Award	0.00	0.00	4,507,714.34
b. Other Adjustments	23,574.67		12,068.32
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,574.67	0.00	4,519,782.66
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	24,018.57	1,086.00	5,607,977.82
REVENUES			
5. Cash Received in Current Year	0.00	0.00	4,177,091.76
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	23,574.67	0.00	342,690.90
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	23,574.67	0.00	342,690.90
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	23,574.67	0.00	4,519,782.66
EXPENDITURES			
10. Donor-Authorized Expenditures	24,018.57	1,086.00	4,593,387.21
11. Non Donor-Authorized Expenditures			2,601,996.61
12. Total Expenditures (line 10 plus line 11)	24,018.57	1,086.00	7,195,383.82
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	1,014,590.61

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Routine Restricted Maintenance	Cox Kids Foundation	Erate	Governor's Challenge	NFAR Grant	Air Pollution Control Lower Emissions	Microsoft Settlement
RESOURCE CODE	8150	9010-015	9010-020	9010-021	9010-030	9010-035	9010-040
REVENUE OBJECT	8980	8699	8290	8699	8699	8699-026	8699
LOCAL DESCRIPTION (if any)	RRMA	LMS/Hilliker		LF	LV	ACPD/Bus Prog.	Tech
AWARD							
1. Prior Year Restricted Ending Balance	0.00	19.38	0.00	34.84	0.00	9,609.85	0.00
2. a. Current Year Award	0.00	0.00	337,347.87	0.00	450.00	0.00	125,131.63
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	337,347.87	0.00	450.00	0.00	125,131.63
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	19.38	337,347.87	34.84	450.00	9,609.85	125,131.63
REVENUES							
5. Cash Received in Current Year	0.00	0.00	401.42	0.00	450.00	0.00	125,131.63
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	336,946.45	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	336,946.45	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	1,558,190.25						
9. Total Available (sum lines 5, 7c, & 8)	1,558,190.25	0.00	337,347.87	0.00	450.00	0.00	125,131.63
EXPENDITURES							
10. Donor-Authorized Expenditures		0.00	337,347.87	34.84	425.95	0.00	84,104.12
11. Non Donor-Authorized Expenditures	1,558,190.25		114,629.79				
12. Total Expenditures (line 10 plus line 11)	1,558,190.25	0.00	451,977.66	34.84	425.95	0.00	84,104.12
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	19.38	0.00	0.00	24.05	9,609.85	41,027.51

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	School Safety Training	NGSS Grant	Non-infrastructure Sidewalk Grant	ASES School Program	Community Redevelopment Funds	TOTAL
RESOURCE CODE	9010-045	9010-055	9010-060	9065	9625	
REVENUE OBJECT	8699-053	8699	8699	8677	8625	
LOCAL DESCRIPTION (if any)	LMS	Dave Tupper	LV	ASES	USDRIP	
AWARD						
1. Prior Year Restricted Ending Balance	52.59	0.00	0.00	0.00	277,602.55	287,319.21
2. a. Current Year Award	0.00	195,389.00	4,000.66	526,423.91	188,491.00	1,377,234.07
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	195,389.00	4,000.66	526,423.91	188,491.00	1,377,234.07
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	52.59	195,389.00	4,000.66	526,423.91	466,093.55	1,664,553.28
REVENUES						
5. Cash Received in Current Year	0.00	195,389.00	0.00	473,781.51	188,491.00	983,644.56
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	4,000.66	52,642.40	0.00	393,589.51
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	4,000.66	52,642.40	0.00	393,589.51
8. Contributed Matching Funds						1,558,190.25
9. Total Available (sum lines 5, 7c, & 8)	0.00	195,389.00	4,000.66	526,423.91	188,491.00	2,935,424.32
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	195,389.00	4,000.66	526,423.91	466,093.55	1,613,819.90
11. Non Donor-Authorized Expenditures					394,309.27	2,067,129.31
12. Total Expenditures (line 10 plus line 11)	0.00	195,389.00	4,000.66	526,423.91	860,402.82	3,680,949.21
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	52.59	0.00	0.00	0.00	0.00	50,733.38

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,803,650.60	301	26,253.35	303	22,777,397.25	305	243,224.81		307	22,534,172.44	309
2000 - Classified Salaries	7,490,504.95	311	331,140.48	313	7,159,364.47	315	803,358.29		317	6,356,006.18	319
3000 - Employee Benefits	12,814,385.50	321	301,128.87	323	12,513,256.63	325	554,798.86		327	11,958,457.77	329
4000 - Books, Supplies Equip Replace. (6500)	1,876,727.43	331	48,044.66	333	1,828,682.77	335	720,168.04		337	1,108,514.73	339
5000 - Services . . . & 7300 - Indirect Costs	5,069,597.67	341	47,429.56	343	5,022,168.11	345	745,880.93		347	4,276,287.18	349
TOTAL					49,300,869.23	365			TOTAL	46,233,438.30	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
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3301 & 3302	384
7. Unemployment Insurance.		3401 & 3402	385
8. Workers' Compensation Insurance.		3501 & 3502	390
9. OPEB, Active Employees (EC 41372).		3601 & 3602	392
10. Other Benefits (EC 22310).		3751 & 3752	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3901 & 3902	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			
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.			65.01%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	65.01%
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).	46,233,438.30
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	40,213,140.48	6,012,792.52	46,225,933.00	1,132,591.00	313,871.00	47,044,653.00	1,328,030.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	202,549.60	(9,949.60)	192,600.00		67,475.00	125,125.00	60,927.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	910,825.41	(136,197.41)	774,628.00		162,307.00	612,321.00	162,307.00
Net Pension Liability		48,410,052.00	48,410,052.00	8,324,413.00		56,734,465.00	
Net OPEB Obligation	2,825,783.80	(1.80)	2,825,782.00	963,754.00	511,924.00	3,277,612.00	
Compensated Absences Payable	408,243.56		408,243.56	53,418.91		461,662.47	461,662.47
Governmental activities long-term liabilities	44,560,542.85	54,276,695.71	98,837,238.56	10,474,176.91	1,055,577.00	108,255,838.47	2,012,926.47
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	18,167.27		18,167.27	9,325.46		27,492.73	27,492.73
Business-type activities long-term liabilities	18,167.27	0.00	18,167.27	9,325.46	0.00	27,492.73	27,492.73

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	29,558,950.23		29,558,950.23			31,461,442.30
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,120.52		5,120.52			5,249.40
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2014-15			Adjustments to 2015-16		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2015-16 P2 Report			2016-17 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,889.58		4,889.58	4,889.58		4,889.58
2. Total Charter Schools ADA (Form A, Line C9)	359.82		359.82	359.82		359.82
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,249.40			5,249.40
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2015-16 Actual			2016-17 Budget		
1. Homeowners' Exemption (Object 8021)	63,274.80		63,274.80	63,275.00		63,275.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	7,976,541.15		7,976,541.15	7,920,741.00		7,920,741.00
5. Unsecured Roll Taxes (Object 8042)	257,365.37		257,365.37	254,906.00		254,906.00
6. Prior Years' Taxes (Object 8043)	(1,245.60)		(1,245.60)	(4,317.00)		(4,317.00)
7. Supplemental Taxes (Object 8044)	537,363.55		537,363.55	455,831.00		455,831.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(249,931.00)		(249,931.00)	(311,764.00)		(311,764.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	378,374.48		378,374.48	348,926.00		348,926.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(1,110,221.00)		(1,110,221.00)	(1,081,616.00)		(1,081,616.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	7,851,521.75	0.00	7,851,521.75	7,645,982.00	0.00	7,645,982.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	7,851,521.75	0.00	7,851,521.75	7,645,982.00	0.00	7,645,982.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			478,879.00			503,223.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			478,879.00			503,223.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	32,678,199.00		32,678,199.00	33,441,719.00		33,441,719.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1.00		1.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	32,678,200.00	0.00	32,678,200.00	33,441,719.00	0.00	33,441,719.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	56,036,182.44		56,036,182.44	54,557,102.00		54,557,102.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	48,607.95		48,607.95	29,960.00		29,960.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2015-16 Actual			2016-17 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			29,558,950.23			31,461,442.30
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0252			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			31,461,442.30			33,150,921.75
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			7,851,521.75			7,645,982.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			629,928.00			629,928.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			24,088,799.55			26,008,162.75
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			24,088,799.55			26,008,162.75
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			27,730.32			18,491.31
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			7,879,252.07			7,664,473.31
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			24,061,069.23			25,989,671.44
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			7,879,252.07			
b. State Subventions (Line D8)			24,061,069.23			
c. Less: Excluded Appropriations (Line C23)			478,879.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			31,461,442.30			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			31,461,442.30			33,150,921.75
12. Appropriations Subject to the Limit (Line D9d)			31,461,442.30			

* Please provide below an explanation for each entry in the adjustments column.

Sherrie Egeskog
Gann Contact Person

619-390-2604
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,485,494.73
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 42,657,329.67

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.83%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 155,456.11

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)	2,890,050.60
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	909,105.63
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	27,850.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	256,583.65
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)	5,030.53
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	155,456.11
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,933,164.30
9. Carry-Forward Adjustment (Part IV, Line F)	1,217,341.24
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,150,505.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	36,063,984.28
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,242,960.94
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,703,455.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,853.40
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	626,248.02
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	30,452.32
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)	79,115.39
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)	4,144,508.07
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)	81,256.46
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	155,456.11
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,941,010.18
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,186,410.83
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	53,259,711.35

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)

7.38%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

9.67%

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>3,933,164.30</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>101,615.67</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 (5.29%) times Part III, Line B18); zero if negative	<u>1,217,341.24</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.29%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,217,341.24</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,217,341.24</u>

Approved indirect cost rate: 5.29%
Highest rate used in any program: 5.29%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	526,534.80	27,853.69	5.29%
01	3310	2,624,060.52	138,812.80	5.29%
01	3311	1,115.97	59.03	5.29%
01	3315	51,081.77	2,702.33	5.29%
01	3320	88,054.90	4,658.10	5.29%
01	3327	37,103.71	1,962.79	5.29%
01	3345	341.91	18.09	5.29%
01	3385	35,732.74	1,890.26	5.29%
01	4035	142,931.90	7,561.10	5.29%
01	4050	390,598.68	14,529.18	3.72%
01	4203	33,610.98	1,778.02	5.29%
01	4510	19,743.89	263.97	1.34%
01	6500	5,413,384.88	286,368.06	5.29%
01	6510	692,086.63	36,611.38	5.29%
01	6512	189,004.64	9,920.06	5.25%
01	7090	444.00	12.75	2.87%
01	7091	23,319.00	699.57	3.00%
01	9010	1,081,632.16	25,067.81	2.32%
12	6105	143,403.95	7,586.07	5.29%
61	5310	2,186,410.83	111,065.39	5.08%

Unaudited Actuals
2015-16 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,134,818.78		665,186.37	2,800,005.15
2. State Lottery Revenue	8560	791,396.01		273,773.02	1,065,169.03
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)		2,926,214.79	0.00	938,959.39	3,865,174.18
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	49,030.65			49,030.65
2. Classified Salaries	2000-2999	9,245.75			9,245.75
3. Employee Benefits	3000-3999	9,788.70			9,788.70
4. Books and Supplies	4000-4999	154,972.95		478,681.49	633,654.44
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	70,458.60			70,458.60
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	11,020.63			11,020.63
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		304,517.28	0.00	478,681.49	783,198.77
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,621,697.51	0.00	460,277.90	3,081,975.41
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	54,256,705.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,359,093.26
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	4,757.71
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	922,021.43
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	65,770.37
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	134,500.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	530,944.30
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)				1,657,993.81
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		344,639.38
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)				48,584,257.69

		2015-16 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,248.33
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,257.09
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.)	43,605,239.65	8,559.36
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)	43,605,239.65	8,559.36
B. Required effort (Line A.2 times 90%)	39,244,715.69	7,703.42
C. Current year expenditures (Line I.E and Line II.B)	48,584,257.69	9,257.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	Teacher Full-Time Equivalents - - - - -				Classroom Units - - - - -			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)								
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	140,982.90	188,378.32	1,415,476.70	1,983,729.06	4,401,091.72	86,286.99	725,469.33	
3100 Alternative Schools	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
3200 Continuation Schools	203.53	203.53	203.53	203.53	238.60	238.60	432.00	
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	52.00	52.00	52.00	52.00	31.70	31.70	137.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	255.53	255.53	255.53	255.53	270.30	270.30	569.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	84,600.24	0.00	84,600.24	7,320.97	91,921.21	
1110	Regular Education, K-12	28,499,087.28	7,481,716.43	35,980,803.71	3,113,634.68	39,094,438.39	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	64,161.43	0.00	64,161.43	5,552.27	69,713.70	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	164,263.03	0.00	164,263.03	14,214.66	178,477.69	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	10,430,700.79	1,459,698.59	11,890,399.38	1,028,947.55	12,919,346.93	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	505,876.49	0.00	505,876.49	43,776.53	549,653.02	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	2,967.98	0.00	2,967.98	256.84	3,224.82	
8500	Child Care and Development Services	1,885.42	0.00	1,885.42	163.16	2,048.58	
Other Costs							
----	Food Services				0.00	0.00	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				909,091.65	909,091.65	
----	Other Outgo				200,270.37	200,270.37	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	357,170.49	357,170.49	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(118,651.46)	(118,651.46)	
----	Total General Fund and Charter Schools Funds Expenditures	39,753,542.66	8,941,415.02	48,694,957.68	4,452,385.69	54,256,705.39	

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	84,600.24	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	84,600.24
1110	Regular Education, K-12	26,116,249.89	0.00	151,276.43	2,230,015.51	1,545.45	0.00	0.00			0.00	0.00	28,499,087.28
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	64,161.43	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	64,161.43
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	83,399.17	0.00	0.00	80,863.86	0.00	0.00	0.00			0.00	0.00	164,263.03
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	9,402,022.06	11,032.17	0.00	24,935.05	345,156.90	647,554.61	0.00			0.00	0.00	10,430,700.79
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	505,876.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	505,876.49
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		2,967.98	0.00	0.00	0.00	2,967.98
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		1,885.42	0.00	0.00	0.00	1,885.42
Total Direct Charged Costs		36,256,309.28	11,032.17	151,276.43	2,335,814.42	346,702.35	647,554.61	0.00	4,853.40	0.00	0.00	0.00	39,753,542.66

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,969,808.78	3,961,111.95	550,795.70	7,481,716.43
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	758,758.20	526,266.76	174,673.63	1,459,698.59
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		3,728,566.98	4,487,378.71	725,469.33	8,941,415.02

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	626,248.02
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	27,850.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,928,718.10
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	988,221.02
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,571,037.14
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	39,753,542.66
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,941,415.02
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	48,694,957.68
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,941,010.18
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,186,410.83
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,127,421.01
D. Total Direct Charged and Allocated Costs (B3 + C5)		52,822,378.69
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.65%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			909,091.65		909,091.65
Other Outgo (Objects 1000-7999)				200,270.37	200,270.37
Total Other Costs	0.00	0.00	909,091.65	200,270.37	1,109,362.02

Current LEA: 37-68189-0000000 Lakeside Union Elementary		
Selected SELPA: PC		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
PC	East County	

Unaudited Actuals
2015-16 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	(203,792.44)	0.00	(118,651.46)				
Other Sources/Uses Detail					3,808,222.49	0.00		
Fund Reconciliation							1,115,163.59	89,113.16
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	237,716.44	0.00	7,586.07	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							13,720.42	546,693.88
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	58,180.67		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,645.68	39,181.35
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,288.35	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	8,988.85
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	41.82		
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	3,750,000.00		
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	(38,112.35)	111,065.39	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,407.19	234,412.68

Unaudited Actuals
2015-16 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	900.00	0.00	0.00	0.00				
Other Sources/Uses Detail					134,500.00	134,500.00		
Fund Reconciliation							68,120.23	287,667.19
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	241,904.79	(241,904.79)	118,651.46	(118,651.46)	3,942,722.49	3,942,722.49	1,206,057.11	1,206,057.11

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	145,648.66	0.00	0.00	382,634.61	215,375.46	656,649.41	2,409,027.74		3,809,335.88
2000-2999	Classified Salaries	368,512.56	0.00	0.00	119,477.29	145,332.72	729,124.12	729,136.91		2,091,583.60
3000-3999	Employee Benefits	311,235.05	0.00	0.00	223,752.90	237,180.26	789,566.89	1,423,085.74		2,984,820.84
4000-4999	Books and Supplies	33,963.03	0.00	0.00	3,807.95	3,750.32	32,815.54	111,634.46	(4,633.87)	181,337.43
5000-5999	Services and Other Operating Expenditures	32,803.95	0.00	0.00	1,464.81	341.91	577,679.98	746,698.52	(55,777.82)	1,303,211.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	892,163.25	0.00	0.00	731,137.56	601,980.67	2,785,835.94	5,419,583.37	(60,411.69)	10,370,289.10
7310	Transfers of Indirect Costs	483,002.90	0.00	0.00	0.00	0.00	0.00	0.00		483,002.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,459,698.61								1,459,698.61
	Total Indirect Costs and PCR Allocations	1,942,701.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,942,701.51
TOTAL COSTS										
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	2,834,864.76	0.00	0.00	731,137.56	601,980.67	2,785,835.94	5,419,583.37	(60,411.69)	12,312,990.61
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	813.57		813.57
2000-2999	Classified Salaries	1,924.59	0.00	0.00	0.00	144,565.25	729,124.12	728,755.53		1,604,369.49
3000-3999	Employee Benefits	505.44	0.00	0.00	0.00	142,577.55	530,129.52	485,419.52		1,158,632.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	318.27	788.65	1,685.83		2,792.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	341.91	87,258.12	18,201.20	(17,661.00)	88,140.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,430.03	0.00	0.00	0.00	287,802.98	1,347,300.41	1,234,875.65	(17,661.00)	2,854,748.07
7310	Transfers of Indirect Costs	148,213.14	0.00	0.00	0.00	0.00	0.00	0.00		148,213.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	148,213.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,213.14
	TOTAL BEFORE OBJECT 8980	150,643.17	0.00	0.00	0.00	287,802.98	1,347,300.41	1,234,875.65	(17,661.00)	3,002,961.21
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,731,368.32
	TOTAL COSTS									1,271,592.89

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	145,648.66	0.00	0.00	382,634.61	215,375.46	656,649.41	2,408,214.17		3,808,522.31
2000-2999	Classified Salaries	366,587.97	0.00	0.00	119,477.29	767.47	0.00	381.38		487,214.11
3000-3999	Employee Benefits	310,729.61	0.00	0.00	223,752.90	94,602.71	259,437.37	937,666.22		1,826,198.81
4000-4999	Books and Supplies	33,963.03	0.00	0.00	3,807.95	3,432.05	32,026.89	109,948.63	(4,633.87)	178,544.68
5000-5999	Services and Other Operating Expenditures	32,803.95	0.00	0.00	1,464.81	0.00	490,421.86	728,497.32	(38,116.82)	1,215,071.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	889,733.22	0.00	0.00	731,137.56	314,177.69	1,438,535.53	4,184,707.72	(42,750.69)	7,515,541.03
7350	Transfers of Indirect Costs - Interfund	334,789.76	0.00	0.00	0.00	0.00	0.00	0.00		334,789.76
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs and PCR Allocations										
		1,459,698.61	0.00	0.00	0.00	0.00	0.00	0.00		1,459,698.61
		1,794,488.37	0.00	0.00	731,137.56	314,177.69	1,438,535.53	4,184,707.72	(42,750.69)	9,310,029.40
TOTAL BEFORE OBJECT 8980		2,684,221.59	0.00	0.00	731,137.56	314,177.69	1,438,535.53	4,184,707.72	(42,750.69)	9,310,029.40
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	120,934.94	0.00	0.00	0.00	0.00	0.00	222.40		121,157.34
2000-2999	Classified Salaries	366,587.97	0.00	0.00	0.00	0.00	0.00	381.38		366,969.35
3000-3999	Employee Benefits	294,950.41	0.00	0.00	0.00	0.00	0.00	110.94		295,061.35
4000-4999	Books and Supplies	33,963.03	0.00	0.00	0.00	184.08	1,050.00	3,295.80		38,492.91
5000-5999	Services and Other Operating Expenditures	5,375.98	0.00	0.00	0.00	0.00	0.00	0.00		5,375.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
		821,812.33	0.00	0.00	0.00	184.08	1,050.00	4,010.52	0.00	827,056.93
Transfers of Indirect Costs										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs										
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BEFORE OBJECT 8980		821,812.33	0.00	0.00	0.00	184.08	1,050.00	4,010.52	0.00	827,056.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										
										1,731,368.32
										11,041,397.72

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

2014-15 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	10,294,377.87	4,830,148.28
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	10,294,377.87	4,830,148.28
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	878.00	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	878.00	

SELPA: East County (PC)

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

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

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

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

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

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

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

SELPA: East County (PC)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	12,312,990.61		
b. Less: Expenditures paid from federal sources	1,271,592.89		
c. Expenditures paid from state and local sources	11,041,397.72	10,294,377.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,041,397.72	10,294,377.87	747,019.85
d. Special education unduplicated pupil count	905	878	
e. Per capita state and local expenditures (A1c/A1d)	12,200.44	11,724.80	475.64

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section A2.

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	11,041,397.72		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,041,397.72	0.00	11,041,397.72
b. Special education unduplicated pupil count	905		
c. Per capita state and local expenditures (A2a/A2b)	12,200.44	0.00	12,200.44

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE compliance requirement is met.

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	5,160,421.86	4,830,148.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>5,160,421.86</u>	<u>4,830,148.28</u>	<u>330,273.58</u>
b. Per capita local expenditures (B1a/A1d)	<u>5,702.12</u>	<u>5,501.31</u>	<u>200.81</u>

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section B2.

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	5,160,421.86		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>5,160,421.86</u>	<u>0.00</u>	<u>5,160,421.86</u>
b. Special education unduplicated pupil count	<u>905</u>		
c. Per capita local expenditures (B2a/B2b)	<u>5,702.12</u>	<u>0.00</u>	<u>5,702.12</u>

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE compliance requirement is met.

Sherrie Egeskog
Contact Name

619-390-2604
Telephone Number

Director of Finance
Title

segeskog@lsusd.net
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	29,255.00	0.00	0.00	363,558.00	198,111.00	625,249.00	2,310,323.00		3,526,496.00
2000-2999	Classified Salaries	343,711.00	0.00	0.00	133,877.00	116,007.00	778,977.00	665,629.00		2,038,201.00
3000-3999	Employee Benefits	259,239.00	0.00	0.00	254,860.00	239,580.00	881,983.00	1,597,107.00		3,232,769.00
4000-4999	Books and Supplies	35,000.00	0.00	0.00	3,500.00	11,000.00	27,368.00	42,350.00		119,218.00
5000-5999	Services and Other Operating Expenditures	685,635.00	0.00	0.00	1,400.00	335.00	636,581.00	482,035.00	(78,130.00)	1,727,856.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,352,840.00	0.00	0.00	757,195.00	565,033.00	2,950,158.00	5,097,444.00	(78,130.00)	10,644,540.00
7310	Transfers of Indirect Costs	709,441.00	0.00	0.00	0.00	0.00	0.00	0.00		709,441.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	709,441.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	709,441.00
	TOTAL COSTS	2,062,281.00	0.00	0.00	757,195.00	565,033.00	2,950,158.00	5,097,444.00	(78,130.00)	11,353,981.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	29,255.00	0.00	0.00	363,558.00	198,111.00	625,249.00	2,309,580.00		3,525,753.00
2000-2999	Classified Salaries	343,711.00	0.00	0.00	133,877.00	0.00	0.00	118.00		477,706.00
3000-3999	Employee Benefits	259,239.00	0.00	0.00	254,860.00	100,243.00	287,474.00	1,029,528.00		1,931,344.00
4000-4999	Books and Supplies	35,000.00	0.00	0.00	3,500.00	11,000.00	26,630.00	40,850.00		116,980.00
5000-5999	Services and Other Operating Expenditures	685,635.00	0.00	0.00	1,400.00	0.00	540,570.00	463,833.00	(60,469.00)	1,630,969.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,352,840.00	0.00	0.00	757,195.00	309,354.00	1,479,923.00	3,843,909.00	(60,469.00)	7,682,752.00
7310	Transfers of Indirect Costs	499,581.00	0.00	0.00	0.00	0.00	0.00	0.00		499,581.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	499,581.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	499,581.00
	TOTAL BEFORE OBJECT 8980	1,852,421.00	0.00	0.00	757,195.00	309,354.00	1,479,923.00	3,843,909.00	(60,469.00)	8,182,333.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,894,321.00
										10,076,654.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	343,711.00	0.00	0.00	0.00	0.00	0.00	118.00		343,829.00
3000-3999	Employee Benefits	246,095.00	0.00	0.00	0.00	0.00	0.00	27.00		246,122.00
4000-4999	Books and Supplies	35,000.00	0.00	0.00	0.00	1,000.00	2,500.00	3,500.00		42,000.00
5000-5999	Services and Other Operating Expenditures	13,000.00	0.00	0.00	0.00	0.00	0.00	0.00		13,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	637,806.00	0.00	0.00	0.00	1,000.00	2,500.00	3,645.00	0.00	644,951.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	637,806.00	0.00	0.00	0.00	1,000.00	2,500.00	3,645.00	0.00	644,951.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,894,321.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									3,289,817.00
	TOTAL COSTS									5,829,089.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	29,255.00	0.00	0.00	363,558.00	198,111.00	625,249.00	2,310,323.00		3,526,496.00
2000-2999	Classified Salaries	343,711.00	0.00	0.00	133,877.00	116,007.00	778,977.00	665,629.00		2,038,201.00
3000-3999	Employee Benefits	259,239.00	0.00	0.00	254,860.00	239,580.00	881,983.00	1,597,107.00		3,232,769.00
4000-4999	Books and Supplies	35,000.00	0.00	0.00	3,500.00	11,000.00	27,368.00	42,350.00		119,218.00
5000-5999	Services and Other Operating Expenditures	685,635.00	0.00	0.00	1,400.00	335.00	636,581.00	482,035.00	(78,130.00)	1,727,856.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,352,840.00	0.00	0.00	757,195.00	565,033.00	2,950,158.00	5,097,444.00	(78,130.00)	10,644,540.00
7310	Transfers of Indirect Costs	709,441.00	0.00	0.00	0.00	0.00	0.00	0.00		709,441.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	709,441.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	709,441.00
	TOTAL COSTS	2,062,281.00	0.00	0.00	757,195.00	565,033.00	2,950,158.00	5,097,444.00	(78,130.00)	11,353,981.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	29,255.00	0.00	0.00	363,558.00	198,111.00	625,249.00	2,309,580.00		3,525,753.00
2000-2999	Classified Salaries	343,711.00	0.00	0.00	133,877.00	0.00	0.00	118.00		477,706.00
3000-3999	Employee Benefits	259,239.00	0.00	0.00	254,860.00	100,243.00	287,474.00	1,029,528.00		1,931,344.00
4000-4999	Books and Supplies	35,000.00	0.00	0.00	3,500.00	11,000.00	26,630.00	40,850.00		116,980.00
5000-5999	Services and Other Operating Expenditures	685,635.00	0.00	0.00	1,400.00	0.00	540,570.00	463,833.00	(60,469.00)	1,630,969.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,352,840.00	0.00	0.00	757,195.00	309,354.00	1,479,923.00	3,843,909.00	(60,469.00)	7,682,752.00
7310	Transfers of Indirect Costs	499,581.00	0.00	0.00	0.00	0.00	0.00	0.00		499,581.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	499,581.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	499,581.00
	TOTAL BEFORE OBJECT 8980	1,852,421.00	0.00	0.00	757,195.00	309,354.00	1,479,923.00	3,843,909.00	(60,469.00)	8,182,333.00
8980	Contributions from Unrestricted Revenues to Federal Resources (3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,894,321.00
										10,076,654.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	343,711.00	0.00	0.00	0.00	0.00	0.00	118.00		343,829.00
3000-3999	Employee Benefits	246,095.00	0.00	0.00	0.00	0.00	0.00	27.00		246,122.00
4000-4999	Books and Supplies	35,000.00	0.00	0.00	0.00	1,000.00	2,500.00	3,500.00		42,000.00
5000-5999	Services and Other Operating Expenditures	13,000.00	0.00	0.00	0.00	0.00	0.00	0.00		13,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	637,806.00	0.00	0.00	0.00	1,000.00	2,500.00	3,645.00	0.00	644,951.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	637,806.00	0.00	0.00	0.00	1,000.00	2,500.00	3,645.00	0.00	644,951.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,894,321.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									3,289,817.00
	TOTAL COSTS									5,829,089.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	145,648.66	0.00	0.00	382,634.61	215,375.46	656,649.41	2,409,027.74		3,809,335.88
2000-2999	Classified Salaries	368,512.56	0.00	0.00	119,477.29	145,332.72	729,124.12	729,136.91		2,091,583.60
3000-3999	Employee Benefits	311,235.05	0.00	0.00	223,752.90	237,180.26	789,566.89	1,423,085.74		2,984,820.84
4000-4999	Books and Supplies	33,963.03	0.00	0.00	3,807.95	3,750.32	32,815.54	111,634.46	(1,630.09)	184,341.21
5000-5999	Services and Other Operating Expenditures	32,803.95	0.00	0.00	1,464.81	341.91	577,679.98	746,698.52	(55,777.82)	1,303,211.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	892,163.25	0.00	0.00	731,137.56	601,980.67	2,785,835.94	5,419,583.37	(57,407.91)	10,373,292.88
7310	Transfers of Indirect Costs	483,002.90	0.00	0.00	0.00	0.00	0.00	0.00		483,002.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,459,698.61								1,459,698.61
	Total Indirect Costs	483,002.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	483,002.90
	TOTAL COSTS	1,375,166.15	0.00	0.00	731,137.56	601,980.67	2,785,835.94	5,419,583.37	(57,407.91)	10,856,295.78
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	813.57		813.57
2000-2999	Classified Salaries	1,924.59	0.00	0.00	0.00	144,565.25	729,124.12	728,755.53		1,604,369.49
3000-3999	Employee Benefits	505.44	0.00	0.00	0.00	142,577.55	530,129.52	485,419.52		1,158,632.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	318.27	788.65	1,685.83		2,792.75
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	341.91	87,258.12	18,201.20	(17,661.00)	88,140.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,430.03	0.00	0.00	0.00	287,802.98	1,347,300.41	1,234,875.65	(17,661.00)	2,854,748.07
7310	Transfers of Indirect Costs	148,213.14	0.00	0.00	0.00	0.00	0.00	0.00		148,213.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	148,213.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,213.14
	TOTAL BEFORE OBJECT 8980	150,643.17	0.00	0.00	0.00	287,802.98	1,347,300.41	1,234,875.65	(17,661.00)	3,002,961.21
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,731,368.32
										1,271,592.89

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	145,648.66	0.00	0.00	382,634.61	215,375.46	656,649.41	2,408,214.17		3,808,522.31
2000-2999	Classified Salaries	366,587.97	0.00	0.00	119,477.29	767.47	0.00	381.38		487,214.11
3000-3999	Employee Benefits	310,729.61	0.00	0.00	223,752.90	94,602.71	259,437.37	937,666.22		1,826,188.81
4000-4999	Books and Supplies	33,963.03	0.00	0.00	3,807.95	3,432.05	32,026.89	109,948.63	(1,630.09)	181,548.46
5000-5999	Services and Other Operating Expenditures	32,803.95	0.00	0.00	1,464.81	0.00	490,421.86	728,497.32	(38,116.82)	1,215,071.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	889,733.22	0.00	0.00	731,137.56	314,177.69	1,438,535.53	4,184,707.72	(39,746.91)	7,518,544.81
7310	Transfers of Indirect Costs	334,789.76	0.00	0.00	0.00	0.00	0.00	0.00		334,789.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)									
	Total Indirect Costs	1,459,698.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,459,698.61
	TOTAL BEFORE OBJECT 8980	1,224,522.98	0.00	0.00	731,137.56	314,177.69	1,438,535.53	4,184,707.72	(39,746.91)	7,853,334.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									1,731,368.32
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	120,934.94	0.00	0.00	0.00	0.00	0.00	222.40		121,157.34
2000-2999	Classified Salaries	366,587.97	0.00	0.00	0.00	0.00	0.00	381.38		366,969.35
3000-3999	Employee Benefits	294,950.41	0.00	0.00	0.00	0.00	0.00	110.94		295,061.35
4000-4999	Books and Supplies	33,963.03	0.00	0.00	0.00	184.08	1,050.00	3,295.80		38,492.91
5000-5999	Services and Other Operating Expenditures	5,375.98	0.00	0.00	0.00	0.00	0.00	0.00		5,375.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	821,812.33	0.00	0.00	0.00	184.08	1,050.00	4,010.52	0.00	827,056.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	821,812.33	0.00	0.00	0.00	184.08	1,050.00	4,010.52	0.00	827,056.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									1,731,368.32

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

SELPA: East County (PC)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East County (PC)

SECTION 2

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

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

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

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

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

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

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

SELPA: East County (PC)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	11,353,981.00		
b. Less: Expenditures paid from federal sources	1,277,327.00		
c. Expenditures paid from state and local sources	10,076,654.00	9,584,702.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	10,076,654.00	9,584,702.89	491,951.11
d. Special education unduplicated pupil count	905	905	
e. Per capita state and local expenditures (A1c/A1d)	11,134.42	10,590.83	543.59

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section A2.

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	10,076,654.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	10,076,654.00	0.00	10,076,654.00
b. Special education unduplicated pupil count	905		
c. Per capita state and local expenditures (A2a/A2b)	11,134.42	0.00	11,134.42

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE eligibility requirement is met.

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	5,829,089.00	5,160,421.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,829,089.00	5,160,421.86	668,667.14
b. Per capita local expenditures (B1a/A1d)	6,440.98	5,702.12	738.86

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section B2.

	Budget FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	5,829,089.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,829,089.00	0.00	5,829,089.00
b. Special education unduplicated pupil count	905		
c. Per capita local expenditures (B2a/B2b)	6,440.98	0.00	6,440.98

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE eligibility requirement is met.

Sherrie Egeskog
Contact Name

619-390-2604
Telephone Number

Director of Finance
Title

segeskog@lsusd.net
E-mail Address

	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
Governmental Funds							
General Fund	11,039,490	1,768,119	52,681,220	51,034,443	n/a	n/a	Always
Special Revenue Funds							
09 Charter Schools Special Revenue Fund							
10 Special Education Pass-Through Fund							
11 Adult Education Fund							
12 Child Development Fund	1,469,948	587,389	1,948,159	1,951,818	Yes	Yes	Yes
13 Cafeteria Special Revenue Fund			151				
14 Deferred Maintenance Fund			216	9,273			
15 Pupil Transportation Equipment Fund	31,098						
17 Special Reserve Fund for Other Than Capital Outlay Projects	227		1				
18 School Bus Emissions Reduction Fund							
19 Foundation Special Revenue Fund							
20 Special Reserve Fund for Postemployment Benefits	56,141		322				
Capital Project Funds							
21 Building Fund							
25 Capital Facilities Fund	1,035,679	51,966	9,428	2,190,139			
30 State School Building Lease-Purchase Fund	1,507,776	98,245	118,184	171,126			
35 County School Facilities Fund							
40 Special Reserve Fund for Capital Outlay Projects	15,980		2,032				
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	2,085,930		2,582,080	1,356,843	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund							
Total Governmental Funds	17,242,269	2,505,719	57,341,793	56,713,642			
10% of Total Governmental Funds	1,724,227	250,572	5,734,179	5,671,364			
Enterprise Funds							
61 Cafeteria Enterprise Fund	1,882,276	359,466	1,957,739	2,302,379	Yes	Yes	Yes
62 Charter Schools Enterprise Fund	2,386,905	412,797	3,354,963	3,087,763	Yes	Yes	Yes
63 Other Enterprise Fund							
Total Enterprise Funds	4,269,181	772,263	5,312,702	5,390,142			
10% of Total Enterprise Funds	426,918	77,226	531,270	539,014			
Total Governmental & Enterprise Funds	21,511,450	3,277,982	62,654,495	62,103,784			
5% of Total Gov't & Enterprise Funds	1,075,573	163,899	3,132,725	3,105,189			

Resource	Function	Object	Fund 01	Fund 12	Fund 14	Fund 15	Fund 17	Fund 20	Fund 21
			General Fund	Child Development Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Building Fund
Assets									
Funds 01-57, except where indicated									
Cash		9110-9140	7,397,446.17	1,439,854.60	0.00	31,052.55	226.32	56,060.27	1,027,812.04
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	2,501,875.85	13,862.69	0.00	45.36	0.32	80.35	2,220.83
Due from Other Funds		9310	1,115,163.59	13,720.42	0.00	0.00	0.00	0.00	5,645.68
Stores		9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepays		9330	25,004.66	2,510.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Deferred Outflows of Resources - pensions only									
Deferred Outflows of Resources - other									
Liabilities									
Accounts Payable and Other Current Liabilities									
Due to Other Funds		9500-9599, 9620	1,495,176.90	40,694.87	0.00	0.00	0.00	0.00	12,784.40
Current Loans		9610	89,113.16	546,693.88	0.00	0.00	0.00	0.00	39,181.35
Unearned Revenue		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9650	183,828.49	0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loan Payable		9661							
Net Pension Liability (Asset)		9662							
Net OPEB Obligation		9663							
Compensated Absences Payable		9664							
COP's Payable		9665							
Capital Leases Payable		9666							
Lease Revenue Bonds Payable		9667							
Other General Long-Term Debt		9668							
		9669							
Deferred Inflows of Resources - pensions only									
Deferred Inflows of Resources - other									
		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		9690							

Resource	Function	Object	Fund 01	Fund 12	Fund 14	Fund 15	Fund 17	Fund 20	Fund 21
			General Fund	Child Development Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Building Fund
		979Z	9,271,371.72	882,558.96	0.00	31,097.91	226.64	56,140.62	983,712.80
Fund Balance / Net Position									

	Resource	Function	Object	Fund 25	Fund 35	Fund 40	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Assets										
			Funds 01-57, except where indicated							
Cash			9110-9140	1,505,613.67	0.00	15,956.88	2,085,930.00	13,559,953		13,559,953
Investments			9150	0.00	0.00	0.00	0.00	0		0
Receivables			9200-9290	2,162.36	0.00	22.87	0.00	2,520,271		2,520,271
Due from Other Funds			9310	0.00	0.00	0.00	0.00	1,134,530		1,134,530
Stores			9320	0.00	0.00	0.00	0.00	0		0
Prepays			9330	0.00	0.00	0.00	0.00	27,515		27,515
Other Current Assets			9340	0.00	0.00	0.00	0.00	0		0
Land			9410						2,600,883	2,600,883
Land Improvements			9420						927,614	927,614
Accumulated Depreciation - Land Improvements			9425						(685,560)	(685,560)
Buildings			9430						48,529,874	48,529,874
Accumulated Depreciation - Buildings			9435						(13,866,144)	(13,866,144)
Equipment			9440						7,108,030	7,108,030
Accumulated Depreciation - Equipment			9445						(3,867,326)	(3,867,326)
Work in Progress			9450						38,882	38,882
Deferred Outflows of Resources - pensions only			9490						3,728,165	3,728,165
Deferred Outflows of Resources - other			9490	0.00	0.00	0.00	0.00	0	3,041,488	3,041,488
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599, 9620	89,256.51	0.00	0.00	0.00	1,637,913		1,637,913
Due to Other Funds			9610	8,988.85	0.00	0.00	0.00	683,977		683,977
Current Loans			9640	0.00	0.00	0.00	0.00	0		0
Unearned Revenue			9650	0.00	0.00	0.00	0.00	183,828		183,828
General Obligation Bonds Payable			9661						46,225,933	46,225,933
State School Building Loan Payable			9662						0	0
Net Pension Liability (Asset)			9663						48,410,052	48,410,052
Net OPEB Obligation			9664						2,825,782	2,825,782
Compensated Absences Payable			9665						408,243	408,243
COPs Payable			9666						0	0
Capital Leases Payable			9667						192,600	192,600
Lease Revenue Bonds Payable			9668						0	0
Other General Long-Term Debt			9669						774,628	774,628
Deferred Inflows of Resources - pensions only			9690	0.00	0.00	0.00	0.00	0	2,455,013	2,455,013
Deferred Inflows of Resources - other			9690						0	0

Fund Balance / Net Position	Fund 25			Fund 35		Fund 40		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
	Resource	Function	Object	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Governmental Funds				
		979Z		1,409,530.67	0.00	15,979.75	2,085,930.00	14,736.551	(53,736.545)	(38,999.994)		

Resource	Function	Object	Fund 01	Fund 12	Fund 14	Fund 15	Fund 17	Fund 20	Fund 21	
			General Fund	Child Development Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Building Fund	
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	9,032,979.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	188,491.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	32,406,289.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999	8660-8662 8677	37,088.24	0.00	150.59	216.46	1.22	321.96	0.00	0.00
Interagency Revenues	0000-1999	8780-8799	805,365.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8676, 8678-8710	676,034.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Revenues										
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	526,423.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710	8290, 8587, 8699		1,948,158.70	0.00	0.00	0.00	0.00	9,427.69	
Capital Grants and Contributions	6200	8545, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures										
Instruction	1000-1999	1000-7999	34,337,720.20	359,349.74	0.00	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration	2000-2999, except 2420, 2700	1000-7999	303,291.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology	2420	1000-7999	166,431.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration	2700	1000-7999	3,291,682.17	112,774.50	0.00	0.00	0.00	0.00	0.00	0.00

Resource	Function	Object	Fund 25			Fund 35			Fund 40			Fund 51			Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
General Revenues																	
Taxes and Subventions:																	
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,032,980		9,032,980	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614			0.00	0.00	0.00	2,577,522.00	0.00	0.00	2,577,522.00	0.00	2,577,522		2,577,522	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629			0.00	0.00	0.00	(124.00)	0.00	0.00	(124.00)	0.00	188,367		188,367	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,406,289		32,406,289	
Interest and Investment Earnings	0000-1999		8660-8662, 8677,			0.00	0.00	2,032.09	4,245.00	0.00	0.00	4,245.00	0.00	44,056		44,056	
Interagency Revenues	0000-1999		8780-8799			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	805,365		805,365	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8698, 8678-8710			0.00	0.00	0.00	437.00	0.00	0.00	437.00	0.00	676,472		676,472	
Program Revenues																	
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710			109,611.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	636,036		636,036	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699			8,572.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,974,706		10,974,706	
Capital Grants and Contributions	6200		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	
Expenditures																	
Instruction	1000-1999		8545			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,697,070		34,697,070	
Instruction - Related Services:	2000-2999, except 2420, 2700		8545, 8660-8662			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,292		303,292	
Instructional Supervision and Administration	2420		8590, 8660-8662			0.00	0.12	0.00	0.00	0.00	0.00	0.00	0.00	166,432		166,432	
Instructional Library, Media and Technology	2700		1000-7999			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,404,457		3,404,457	

Resource	Function	Object	Fund 01		Fund 12		Fund 14		Fund 15		Fund 17		Fund 20		Fund 21	
			General Fund		Child Development Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Building Fund						
Pupil Services:																
Home-To-School Transportation	3600	1000-7999	1,373,023.94		0.00	0.00	0.00	9,272.60		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3000-3999, except 3600, 3700															
All Other Pupil Services		1000-7999	2,205,287.01		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:																
Centralized Data Processing	7700	1000-7999	986,957.68		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699	1000-7999	3,130,508.40		7,586.07	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8000-8999, except 8500															
Plant Services		1000-7999	4,259,824.67		22,845.68	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facility Acquisition and Construction	8500	1000-7999	909,091.65		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	2,190,139.34
Ancillary Services	4000-4999	1000-7999	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999	1000-7999	4,853.40		1,446,040.26	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities	6000-6999	1000-7999	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:																
Transfers Between Agencies	9200	7110-7299	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		7431-7439, except 7434 and 7438														
Debt Service - Principal	9100, 9101		64,252.37		3,222.14	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest	9100, 9102	7434, 7438	1,518.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1000-6999, except 5400, 5450, and 5800														
All Other Outgo	9100-9300	5800	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000	6900	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses																
Interfund Transfers In																
Interfund Transfers Out	9300	8910-8929	3,808,222.49		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		7600-7629	0.00		0.00	0.00	58,180.67	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt		8931-8951, 8971-8973	1,518.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets		8953	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		8961-8965, 8979	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		7651-7699	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	9200		0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource		Function	Object	Fund 25		Fund 35		Fund 40		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
					Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Governmental Funds						
Pupil Services:															
Home-To-School Transportation		3600		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,382,297	1,382,297		
Food Services		3700		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
All Other Pupil Services		3000-3999, except 3600, 3700		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,205,287	2,205,287		
General Administration:															
Centralized Data Processing		7700		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	986,958	986,958		
All Other General Administration		7100-7699		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,138,094	3,138,094		
Plant Services		8000-8999, except 8500		1000-7999	33,087.26	0.00	0.00	0.00	0.00	0.00	0.00	4,315,758	4,315,758		
Facility Acquisition and Construction		8500		1000-7999	138,038.97	0.00	0.00	0.00	0.00	0.00	0.00	3,237,270	3,237,270		
Ancillary Services		4000-4999		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
Community Services		5000-5999		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,450,894	1,450,894		
Enterprise Activities		6000-6999		1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
Other Outgo:															
Transfers Between Agencies		9200		7110-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
Debt Service - Principal		9100, 9101		7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	280,000.00	0.00	347,475	347,475		
Debt Service - Interest		9100, 9102		7434, 7438	0.00	0.00	0.00	0.00	0.00	1,076,843.00	0.00	1,078,361	1,078,361		
Debt Service - Issuance Costs and Discounts		9100, 9103		5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
All Other Outgo		9100-9300		1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
Depreciation (Unallocated)		0000		6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
Other Financing Sources and Uses															
Interfund Transfers In															
Interfund Transfers Out		9300		8910-8929	0.00	0.00	0.00	41.82	0.00	0.00	0.00	3,808,222	3,808,222		
Proceeds from Long-Term Debt				7600-7629	0.00	0.00	0.00	3,750,000.00	0.00	0.00	0.00	3,808,222	3,808,222		
Proceeds from Disposal of Capital Assets				8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,518	1,518		
All Other Financing Sources				8953	5,500.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500	5,500		
All Other Financing Uses				8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
				7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Assets		Funds 01-57, except where indicated							
Cash			9110-9140	13,559,953	0	CE014		13,559,953	
Investments			9150	0	0	CE014		0	
Receivables			9200-9290	2,520,271	0	CE014, CE018		2,520,271	
Due from Other Funds			9310	1,134,530	(614,862)	CE014, CE018, CE020		519,668	
Stores			9320	0	0	CE014		0	
Prepays			9330	27,515	0	CE003, CE013, CE014		27,515	
Other Current Assets			9340	0	0	CE014		0	
Land			9410	2,600,683	0	CE001, CE004, CE005, CE011, CE014		2,600,683	
Land Improvements			9420	927,614	0	CE001, CE004, CE005, CE011, CE014		927,614	
Accumulated Depreciation - Land Improvements			9425	(685,560)	(20,101)	CE005, CE012, CE014		(705,661)	
Buildings			9430	48,529,874	1,262,575	CE001, CE004, CE005, CE011, CE014		49,792,449	
Accumulated Depreciation - Buildings			9435	(13,866,144)	(1,432,730)	CE005, CE012, CE014		(15,298,874)	
Equipment			9440	7,108,030	213,921	CE001, CE004, CE005, CE011, CE014		7,321,951	
Accumulated Depreciation - Equipment			9445	(3,867,326)	(492,078)	CE005, CE012, CE014		(4,359,404)	
Work in Progress			9450	38,882	99,157	CE001, CE004, CE005, CE011, CE014		138,039	
Deferred Outflows of Resources - pensions only			9490	3,728,165	3,528,260	CE014, CE023, CE024		7,256,425	
Deferred Outflows of Resources - other			9490	3,041,488	(144,828)	CE003, CE013, CE014		2,896,660	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers		
Liabilities								
Accounts Payable and Other Current Liabilities								
Due to Other Funds			9500-9599, 9620	1,637,913	485,901	CE008, CE014, CE018		2,123,814
Current Loans			9610	683,977	(614,862)	CE014, CE018, CE020		69,115
Unearned Revenue			9640	0				0
			9650	183,828	0	CE014		183,828
General Obligation Bonds Payable			9661	46,225,933	818,720	CE002, CE003, CE008, CE013		47,044,653
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013		0
Net Pension Liability (Asset)			9663	48,410,052	8,324,413	CE014, CE023		56,734,465
Net OPEB Obligation			9664	2,825,782	451,830	CE014, CE021		3,277,612
Compensated Absences Payable			9665	408,243	16,768	CE009, CE014		425,011
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014		0
Capital Leases Payable			9667	192,600	(67,475)	CE002, CE003, CE013, CE014		125,125
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014		0
Other General Long-Term Debt			9669	774,628	(162,307)	CE002, CE003, CE010, CE013, CE014, CE022		612,321
Deferred Inflows of Resources - pensions only			9690	2,455,013	673,846	CE014, CE023		3,128,859
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014		0
Fund Balance / Net Position			979Z	(38,999,994)	(7,527,520)		0	(46,527,514)

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	9,032,980				9,032,980	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	2,577,522				2,577,522	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	188,367				188,367	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092-8096, 8100-8544, 8546-8560, 8587-8590	32,406,289		CE006, CE007, CE010, CE022		32,406,289	
Interest and Investment Earnings	0000-1999		8660-8662	44,056		CE006, CE007, CE016		44,056	
Interagency Revenue	0000-1999		8677, 8780-8799	805,365		CE010, CE016, CE017, CE022		805,365	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	676,472		CE004, CE005, CE006, CE007, CE010, CE016, CE022		676,472	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	636,036		CE005, CE010, CE016, CE022		636,036	
	6200, 7710		8290, 8587, 8699						
			8010-8019, 8100-8544, 8546-8560, 8587-8590,						
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8660-8662, 8699, 8750-8799	10,974,706		CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		10,974,706	
	0000-7709, 7711-9999		8545						
	7710		8545, 8660-8662						
Capital Grants and Contributions	6200		8590, 8660-8662	0		CE010, CE022		0	
Expenditures									
Instruction		1000-1999	1000-7999	34,697,070		CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		42,219,775	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	303,292		CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		345,490	
		2420	1000-7999	166,432		CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		173,058	
Instructional Library, Media and Technology		2700	1000-7999	3,404,457		CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		3,836,915	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Pupil Services:								
Home-To-School Transportation	3600	1000-7999	1,382,297	179,073	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,561,370	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Food Services		3700	1000-7999	0	(18,167)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	(18,167)		
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	2,205,287	289,827	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	2,495,114		
General Administration:									
Centralized Data Processing		7700	1000-7999	986,958	133,247	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	1,120,205		
All Other General Administration		7100-7699	1000-7999	3,138,094	343,710	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025	3,481,804		
Plant Services		8000-8999, except 8500	1000-7999	4,315,758	335,748	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	4,651,506		
Facility Acquisition and Construction		8500	1000-7999	3,237,270	(3,237,270)	CE001			
Ancillary Services		4000-4999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	0		
Community Services		5000-5999	1000-7999	1,450,894	113,973	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025	1,564,767		
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025	0		
Other Outgo:		9200	7110-7299	0	0	CE016, CE017	0		
Transfers Between Agencies			7431-7439, except 7434, 7438	347,475	(347,475)	CE002, CE015			
Debt Service - Principal		9100, 9101	7434, 7438	1,078,361	1,318,160	CE008, CE010, CE013, CE015	2,396,521		
Debt Service - Interest		9100, 9102	5400, 5450, 5800, 7699	0	0	CE003, CE013, CE015	0		
Debt Service - Issuance Costs and Discounts		9100, 9103	1000-6999, except 5400, 5450, 5800	0	0		0		
All Other Outgo		9100-9300	6900	0	0	CE012	0		
Depreciation (Unallocated)		0000							

Other Financing Sources and Uses	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Interfund Transfers In			8910-8929	3,808,222		CE016, CE017, CE019			
Interfund Transfers Out	9300		7600-7629	3,808,222		CE016, CE017, CE019		134,500	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	1,518		CE003		134,500	
Proceeds from Disposal of Capital Assets			8953	5,500		CE005, CE006, CE007		5,500	
All Other Financing Sources			8961-8965, 8979	0		CE003, CE016		0	
All Other Financing Uses	9200		7651	0				0	

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

Funds, Resource	Program Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments												Total							
		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700		8100	8500	9000				
01-57 9010 Other Restricted Local	636,036	930,881	-	-	112,775	-	-	-	1,446,040	-	-	59	-	-	29,997	70,997	346,645	3,155,748	3,222	6,095,364	
		15,269,455%			1,849,937%				23,719,717%			0,000,97%			0,492,05%	1,169,38%	5,666,69%	51,764,43%	0,052,65%	100,000,00%	
		97,119	-	-	11,766	-	-	-	150,866	-	6	-	-	-	3,130	7,407	36,166	329,240	336	636,036	
		337	-	-	11,766	-	-	-	150,866	-	6	-	-	-	3,130	7,407	365,276	(329,240)	(336)	(129)	
		97,456	-	-	11,766	-	-	-	150,866	-	6	-	-	-	3,130	7,407	365,276	-	-	635,907	
Total Charges for Services (from fund consolidation worksheet)		97,456	-	-	11,766	-	-	-	150,866	-	6	-	-	-	3,130	7,407	365,276	-	-	635,907	
Subtotal of Charges for Services by function:		97,456	-	-	11,766	-	-	-	150,866	-	6	-	-	-	3,130	7,407	365,276	-	-	635,907	
User identification of conversion entities, adjustments, and rounding differences, by function:																					
Adjusted Charges for Services by function (agrees to conversion worksheet):		97,456	-	-	11,766	-	-	-	150,866	-	6	-	-	-	3,130	7,407	365,276	-	-	635,907	

Unbalanced
Unbalanced; user adjustment required

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Funds Resources	Program Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments																Total	
		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000			
01-57 3010 NCLB: Title I, Part A, Basic Grants Low	554,388	Expenditures by function	510,832	-	-	12,751	-	-	-	-	-	-	-	-	-	-	-	554,389	
		Percentage of total	92.14324%			2.30001%													100.00000%
		Default revenue by function	510,831	-	-	12,751	-	-	-	96	-	-	-	-	-	-	-	-	554,388
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3310 Special Ed: IDEA Basic Local Assistan	1,031,505	Expenditures by function	2,621,630	-	-	-	-	2,430	-	-	-	-	-	-	-	-	-	2,762,873	
		Percentage of total	94.83782%					0.08795%											100.00000%
		Default revenue by function	978,773	-	-	-	-	907	-	-	-	-	-	-	-	-	-	-	1,031,505
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3311 Special Ed: IDEA Local Assistance, P2	1,175	Expenditures by function	1,116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,175	
		Percentage of total	94.97872%																100.00000%
		Default revenue by function	1,116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,175
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3315 Special Ed: IDEA Preschool Grants, P1	53,784	Expenditures by function	51,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,784	
		Percentage of total	94.97820%																100.00000%
		Default revenue by function	51,082	-	-	-	-	5,108	-	-	-	-	-	-	-	-	-	-	53,784
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3320 Special Ed: IDEA Preschool Local Enll	92,713	Expenditures by function	88,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,713	
		Percentage of total	94.97589%																100.00000%
		Default revenue by function	88,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,713
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3327 Special Ed: IDEA Mental Health Alloca	85,931	Expenditures by function	83,968	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,931	
		Percentage of total	97.71561%																100.00000%
		Default revenue by function	83,968	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,931
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3345 Special Ed: IDEA Preschool Staff Dew	360	Expenditures by function	342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360	
		Percentage of total	95.00000%																100.00000%
		Default revenue by function	342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3385 Special Ed: IDEA Early Intervention Gr	37,623	Expenditures by function	35,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,623	
		Percentage of total	94.97648%																100.00000%
		Default revenue by function	35,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,623
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 4035 NCLB: Title II, Part A, Teacher Quality	150,483	Expenditures by function	142,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,483	
		Percentage of total	94.97585%																100.00000%
		Default revenue by function	142,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,483
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 4036 NCLB: Title II, Part A, Administrator Tr	3,000	Expenditures by function	1,296	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	
		Percentage of total	43.20000%																100.00000%
		Default revenue by function	1,296	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 4050 NCLB: Title II, Part B, CA Mathematics	475,773	Expenditures by function	461,243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	475,772	
		Percentage of total	96.94623%																100.00000%
		Default revenue by function	461,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	475,773
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 4201 NCLB: Title III, Immigrant Education Pr	4,093	Expenditures by function	4,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,093	
		Percentage of total	100.00000%																100.00000%
		Default revenue by function	4,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,093
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Operating Grants & Contributions (from fund consolidation worksheet) 10,974,706

Unbalanced Subtotal of Operating Grants and Contributions by function: 8,174,485 135,694

User Identification of conversion entries, adjustments, and rounding differences, by function: 149,290 88

Unbalanced Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet): 8,174,485 135,694

	108,870	587,294	355,517	36,919	1,426,044	10,974,201
	108,870	587,294	355,517	36,919	1,426,044	10,974,201

Capital Grants and Contributions: Governmental Activities

Funds, Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
7710 State School Facilities Projects																	
Expenditures by function																	
Percentage of total																	
Default revenue by function																	
User adjustments																	
Adjusted revenue by function																	
Total Capital Grants & Contributions (from fund consolidation worksheets)																	

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

Subtotal of Capital Grants and Contributions by function:

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

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Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
61-65-5510 Child Nutrition: School Programs (e.g.,	260,993						2,166,503					111,065		24,411			2,302,379
							94.11583%					4.82392%		1.06025%			100.00000%
							245,636					12,590		2,767			260,993
							245,636					12,590		2,767			260,993
Total Charges for Services	260,993						245,636					12,590		2,767			260,993

Adjusted Charges for Services by function:

260,993

Operating Grants and Contributions: Business-Type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
61-65 3310 Special Ed: IDEA Basic Local Assistan	17,661	17,661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,661
		100.000000%															100.000000%
		17,661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,661
		Adjusted revenue by function	17,661														17,661
61-65 4035 NCLB: Title II, Part A, Teacher Quality	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
		100.000000%															100.000000%
		25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
		Adjusted revenue by function	25														25
61-65 5310 Child Nutrition: School Programs (e.g.,	1,696,746	2,166,503	-	-	-	2,166,503	-	-	-	-	111,065	-	-	24,411	-	-	2,302,379
		94.115833%				94.115833%					4.82392%			1.06025%			100.000000%
		1,696,747	-	-	-	1,596,507	-	-	-	-	81,850	-	-	17,990	-	-	1,696,747
		Adjusted revenue by function	1,696,746			1,596,507					81,850			(1)			(1)
		Adjusted revenue by function	1,696,746			1,596,507					81,850			17,989			1,696,746
61-65 5810 Other Restricted Federal	20,209	20,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,209
		100.000000%															100.000000%
		20,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,209
		Adjusted revenue by function	20,209														20,209
61-65 6264 Educator Effectiveness	30,621	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
		100.000000%															100.000000%
		30,621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,621
		Adjusted revenue by function	30,621														30,621
61-65 6300 Lottery, Instructional Materials	18,378	6,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,600
		100.000000%															100.000000%
		18,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,378
		Adjusted revenue by function	18,378														18,378
61-65 6500 Special Education	44,992	42,686	-	-	65	-	-	-	-	-	-	-	-	-	-	-	42,751
		99.84796%			0.15204%												100.000000%
		44,924	-	-	68	-	-	-	-	-	-	-	-	-	-	-	44,992
		Adjusted revenue by function	44,924		68												44,992
61-65 6512 Special Ed: Mental Health Services	(665)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	(665)														(665)
		Adjusted revenue by function	(665)														(665)
Total Operating Grants & Contributions	1,827,967	131,818	-	-	68	1,596,507	(665)	-	-	-	81,850	-	-	17,989	-	-	1,827,967
		Adjusted Operating Grants and Contributions by function:	131,818		68	1,596,507	(665)				81,850			17,989			1,827,967

Capital Grants and Contributions: Business-type Activities	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Funds, Resources																
Program Revenues by Resource																
Total Capital Grants & Contributions																
Adjusted Capital Grants and Contributions by function:																

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

Charges for Services: Governmental Activities		Summary of revenues by function														
Resource	Program Revenues by Resource	Function 1000	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
9010	Other Restricted Local	97,456	-	11,766	-	-	6	-	150,866	-	3,130	7,407	365,276	-	-	635,907
	Total Charges for Services (from fund consolidation worksheet)															
	Unbalanced	97,456	-	11,766	-	-	6	-	150,866	-	3,130	7,407	365,276	-	-	635,907
	Unbalanced	97,456	-	11,766	-	-	6	-	150,866	-	3,130	7,407	365,276	-	-	635,907

Subtotal of Charges for Services by function; differences, by function; User identification of conversion entries, adjustments, and rounding differences, by function; Adjusted Charges for Services by function (agrees to conversion worksheet);

Resource	Summary of revenues by function													Total	
	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100		8500
3010	510,831	-	-	12,751	-	-	-	-	96	-	30,710	-	-	-	554,388
3310	978,773	-	-	-	-	-	-	-	-	-	51,825	-	-	-	1,031,505
3311	1,116	-	-	-	-	-	-	-	-	-	59	-	-	-	1,175
3315	51,082	-	-	-	-	-	-	-	-	-	2,702	-	-	-	53,784
3320	88,055	-	-	-	-	-	-	-	-	-	4,658	-	-	-	92,713
3327	83,968	-	-	-	-	-	-	-	-	-	1,963	-	-	-	85,931
3345	342	-	-	-	-	-	-	-	-	-	18	-	-	-	360
3385	35,733	-	-	-	-	-	-	-	-	-	1,880	-	-	-	37,623
4036	142,932	-	-	-	-	-	-	-	-	-	7,561	-	-	-	150,493
4036	1,296	-	-	-	-	-	-	-	-	-	1,704	-	-	-	3,000
4050	461,244	-	-	-	-	-	-	-	-	-	14,529	-	-	-	475,773
4201	4,093	-	-	-	-	-	-	-	-	-	1,778	-	-	-	4,093
4203	33,611	-	-	-	-	-	-	-	-	-	264	-	-	-	35,389
4510	19,744	-	-	-	-	-	-	-	-	-	-	-	-	-	20,008
5640	30,897	132,969	-	-	-	-	8,367	-	-	-	7,802	-	5,768	-	172,833
6105	141,725	-	-	-	-	-	-	-	-	-	-	-	-	-	155,295
6130	349,960	-	-	-	-	-	-	-	129	-	-	-	-	-	349,960
6264	255,395	-	-	-	-	-	-	-	-	-	-	-	-	-	255,395
6500	2,712,135	-	-	12,500	88	-	22,220	-	-	-	143,933	-	-	-	2,891,804
6510	692,087	-	-	-	-	-	-	-	-	-	36,611	-	-	-	728,698
6512	13,602	1,396	-	-	-	-	17,624	-	-	-	1,576	-	-	-	34,198
7690	1,186,835	401	-	78,291	-	-	59,128	-	-	-	33,765	-	-	-	1,367,106
9010	378,929	-	-	45,748	-	-	-	-	586,601	-	12,169	-	1,420,276	-	2,472,548
Total Operating Grants & Contributions (from fund consolidation worksheet)															
	8,174,485	135,694	-	149,290	88	-	108,870	-	587,294	-	355,517	36,919	1,426,044	-	10,974,201
Unbalanced															
Subtotal of Operating Grants and Contributions by function; adjustments, and rounding differences, by function															
User identification of conversion entities, adjustments, and rounding differences, by function															
Unbalanced															
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):															
	8,174,485	135,694	-	149,290	88	-	108,870	-	587,294	-	355,517	36,919	1,426,044	-	10,974,201

Capital Grants and Contributions: Governmental Activities		Summary of revenues by function											Total					
		1000	2100	2420	2700	3600	3700	3800	4000	5000	6000	7200		7700	8100	8500	9000	
Resource	Program Revenues by Resource																	
7710	State School Facilities Projects																	
Total Capital Grants & Contributions (from fund consolidation worksheet)																		
Subtotal of Capital Grants and Contributions by function:																		
User identification of conversion entries, adjustments, and rounding differences, by function:																		
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):																		

Charges for Services: Business-type Activities	
Resources	Program Revenues by Resources
5310 Child Nutrition, School Programs (e.g.,	260,993
Total Charges for Services	260,993
Adjusted Charges for Services by function:	

Summary of revenues by function																
Function	1000	2100	2420	2700	3600	3700	3800	4000	5000	6000	7200	7700	8100	8500	9000	Total
					245,636						12,590		2,767			260,993
Adjusted Charges for Services by function:																
					245,636						12,590		2,767			260,993

Resource	Program Revenues by Resource	Summary of revenues by function											Total				
		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200		7700	8100	8500	9000
3310	Special Ed: IDEA Basic Local Assistant	17,661															17,661
4035	NCLB: Title II, Part A, Teacher Quality	25															25
5370	Child Nutrition: School Programs (e.g., Other Restricted Federal	1,696,746															1,696,746
5870	Other Restricted Federal	20,209															20,209
6264	Educator Effectiveness	30,621															30,621
6300	Lottery: Instructional Materials	18,378															18,378
6500	Special Education	44,992															44,992
6512	Special Ed: Mental Health Services	(665)			68												(665)
Total Operating Grants & Contributions		1,827,967			68		1,596,907			81,850			17,989				1,827,967
Adjusted Operating Grants and Contributions by function:		131,818			68		1,596,907			81,850			17,989				1,827,967

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

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	42,219,775	97,418	8,174,335	0	(33,948,022)		(33,948,022)
Instruction-related services:							
Instructional supervision and administration	345,490	0	135,694	0	(209,796)		(209,796)
Instructional library, media and technology	173,058	0	0	0	(173,058)		(173,058)
School site administration	3,836,915	11,761	149,272	0	(3,675,882)		(3,675,882)
Pupil services:							
Home-to-school transportation	1,561,370	0	88	0	(1,561,282)		(1,561,282)
Food services	(18,167)	0	0	0	18,167		18,167
All other pupil services	2,495,114	6	108,870	0	(2,386,238)		(2,386,238)
General administration:							
Centralized data processing	1,120,205	7,404	36,907	0	(1,075,894)		(1,075,894)
All other general administration	3,479,392	3,128	355,512	0	(3,120,752)		(3,120,752)
Plant services	4,653,918	365,513	1,426,966	0	(2,861,439)		(2,861,439)
Ancillary services	0	0	0	0	0		0
Community services	1,564,767	150,806	587,062	0	(826,899)		(826,899)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	2,396,521				(2,396,521)		(2,396,521)
Other outgo	0	0	0	0	0		0
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	1,918,589	0	131,812	0		(1,786,777)	(1,786,777)
Instruction-related services:							
Instructional supervision and administration	(1)	0	0	0		1	1
Instructional library, media and technology	21,947	0	0	0		(21,947)	(21,947)
School site administration	459,609	0	74	0		(459,535)	(459,535)
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	2,166,903	245,636	1,596,907	0		(324,360)	(324,360)
All other pupil services	125,144	0	(665)	0		(125,809)	(125,809)
General administration:							
Centralized data processing	1,263	0	0	0		(1,263)	(1,263)
All other general administration	444,722	12,590	81,850	0		(350,282)	(350,282)
Plant services	251,965	2,767	17,989	0		(231,209)	(231,209)
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	69,218,499	897,029	12,802,673	0	(52,217,616)	(3,301,181)	(55,518,797)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					9,032,980	0	9,032,980
Taxes levied for debt service					2,577,522	0	2,577,522
Taxes levied for other specific purposes					188,367	0	188,367
Federal and state aid not restricted to specific purposes					32,406,289	3,201,911	35,608,200
Interest and investment earnings					44,056	11,520	55,576
Interagency revenues					805,365	0	805,365
Miscellaneous					676,472	10,311	686,783
Special and extraordinary items					5,500	0	5,500
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					45,736,551	3,223,742	48,960,293
Change in net position					(6,481,065)	(77,439)	(6,558,504)
Net position beginning					(40,046,455)	3,574,357	(36,472,098)
Net position ending					(46,527,520)	3,496,918	(43,030,602)

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

Total change in fund balances, governmental funds:	635,168
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:	
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:	
Expenditures for capital outlay:	1,580,732
Depreciation expense:	(1,949,988)
Net:	(369,256)
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	347,475
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	(1,518)
Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:	
Prepaid debt insurance incurred during the period:	-
Prepaid debt insurance amortized for the period:	-
Net:	-
Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	-
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	-
Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:	-
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	(1,207,203)
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	(16,768)
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:	-
Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	(5,469,999)
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:	(451,830)
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	163,825
Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:	-
Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:	(110,957)
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	-
Change in net position of governmental activities (minor differences may be due to rounding):	(6,481,063)

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	13,559,953	3,645,879	17,205,832
Investments	0	0	0
Receivables	2,520,271	286,970	2,807,241
Due from (to) other funds	450,553	(450,552)	1
Stores	0	149,558	149,558
Prepaid expenses	27,515	435	27,950
Other current assets	0	0	0
Capital assets:			
Land	2,600,683	0	2,600,683
Land Improvements	927,614	0	927,614
Buildings	49,792,449	86,710	49,879,159
Equipment	7,321,951	272,445	7,594,396
Work in progress	138,039	0	138,039
Less accumulated depreciation	(20,363,939)	(244,345)	(20,608,284)
Total assets	<u>56,975,089</u>	<u>3,747,100</u>	<u>60,722,189</u>
Deferred Outflows of Resources	10,153,085	0	10,153,085
Liabilities			
Accounts payable and other current liabilities	2,123,820	222,690	2,346,510
Current loans	0	0	0
Unearned revenue	183,828	0	183,828
Long-term liabilities:	108,219,187	27,493	108,246,680
Due within one year	1,994,443	27,493	2,021,936
Due in more than one year	<u>106,224,744</u>	<u>0</u>	<u>106,224,744</u>
Total liabilities	<u>110,526,835</u>	<u>250,183</u>	<u>110,777,018</u>
Deferred Inflows of Resources	3,128,859	0	3,128,859
Net Position			
Net investment in capital assets	(3,856,051)		(3,856,051)
Restricted for:			
Capital projects	2,520,832		2,520,832
Debt service	2,085,930		2,085,930
Educational programs	1,643,764		1,643,764
Other purposes (expendable)	385,503	3,496,918	3,882,421
Other purposes (nonexpendable)	86,515		86,515
Unrestricted	(49,394,013)		(49,394,013)
Total net position	<u>(46,527,520)</u>	<u>3,496,918</u>	<u>(43,030,602)</u>

Total fund balances, governmental funds: 14,736,549

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	60,780,736	
Accumulated depreciation:	(20,363,939)	
Net:		40,416,797

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

-

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

(485,901)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

-

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	47,044,653	
State school building loans payable	-	
Net Pension Liability (Asset)	56,734,465	
Net OPEB Obligation	3,277,612	
Compensated absences payable	425,011	
Certificates of participation payable	-	
Capital leases payable	124,855	
Lease revenue bonds payable	-	
Other general long-term debt	612,591	
Deferred gain or loss on debt refunding	(2,896,660)	
Total:		(105,322,527)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions 7,256,425

Unaudited Actuals
2015-16 Unaudited Actuals
Reconciliation of the
Governmental Funds Balance Sheet to the
Statement of Net Position

Deferred inflows of resources relating to pensions	(3,128,859)
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Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

Total net position, governmental activities (minor differences may be due to rounding):	(46,527,516)
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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	37,532,431.75	259,728.00	37,792,159.75	39,566,231.00	240,163.00	39,806,394.00	5.3%
2) Federal Revenue		8100-8299	199,001.56	3,042,444.60	3,241,446.16	160,850.00	2,513,333.00	2,674,183.00	-17.5%
3) Other State Revenue		8300-8599	3,448,107.59	2,749,327.66	6,197,435.25	2,064,075.00	3,754,725.00	5,818,800.00	-6.1%
4) Other Local Revenue		8600-8799	1,518,488.36	3,931,690.20	5,450,178.56	1,143,125.00	3,490,559.00	4,633,684.00	-15.0%
5) TOTAL, REVENUES			42,698,029.26	9,983,190.46	52,681,219.72	42,934,281.00	9,998,780.00	52,933,061.00	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,534,087.55	4,269,563.05	22,803,650.60	18,087,351.00	4,105,995.00	22,193,346.00	-2.7%
2) Classified Salaries		2000-2999	4,462,311.47	3,028,193.48	7,490,504.95	4,647,716.00	2,904,762.00	7,552,478.00	0.8%
3) Employee Benefits		3000-3999	8,355,006.64	4,459,378.86	12,814,385.50	9,215,430.00	5,339,722.00	14,555,152.00	13.6%
4) Books and Supplies		4000-4999	898,787.80	977,939.63	1,876,727.43	944,118.00	726,368.00	1,670,486.00	-11.0%
5) Services and Other Operating Expenditures		5000-5999	2,897,891.83	2,290,357.30	5,188,249.13	3,108,866.00	3,291,819.00	6,400,685.00	23.4%
6) Capital Outlay		6000-6999	86,236.26	827,569.99	913,806.25	360,000.00	0.00	360,000.00	-60.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,770.37	0.00	65,770.37	54,436.00	0.00	54,436.00	-17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(679,420.45)	560,768.99	(118,651.46)	(928,413.00)	809,859.00	(118,554.00)	-0.1%
9) TOTAL, EXPENDITURES			34,620,671.47	16,413,771.30	51,034,442.77	35,489,504.00	17,178,525.00	52,668,029.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,077,357.79	(6,430,580.84)	1,646,776.95	7,444,777.00	(7,179,745.00)	265,032.00	-83.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,808,222.49	0.00	3,808,222.49	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	1,518.00	0.00	1,518.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,212,003.24)	6,212,003.24	0.00	(6,571,643.00)	6,571,643.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,402,262.75)	6,212,003.24	3,809,740.49	(6,571,643.00)	6,571,643.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,675,095.04	(218,577.60)	5,456,517.44	873,134.00	(608,102.00)	265,032.00	-95.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,305,748.89	1,509,105.37	3,814,854.26	7,980,843.93	1,290,527.77	9,271,371.70	143.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			2,305,748.89	1,509,105.37	3,814,854.26	7,980,843.93	1,290,527.77	9,271,371.70	143.0%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			2,305,748.89	1,509,105.37	3,814,854.26	7,980,843.93	1,290,527.77	9,271,371.70	143.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,980,843.93	1,290,527.77	9,271,371.70	8,853,977.93	682,425.77	9,536,403.70	2.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	51,500.00	0.00	51,500.00	85,000.00	0.00	85,000.00	65.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	25,004.66	0.00	25,004.66	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,290,527.88	1,290,527.88	0.00	716,768.47	716,768.47	-44.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated		9789	1,531,034.00	0.00	1,531,034.00	1,580,641.00	0.00	1,580,641.00	3.2%
Reserve for Economic Uncertainties			6,373,305.27	(0.11)	6,373,305.16	7,188,336.93	(34,342.70)	7,153,994.23	12.2%
Unassigned/Unappropriated Amount		9790							

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,811,832.77	534,113.40	7,345,946.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	51,500.00	0.00	51,500.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,387,644.87	1,114,230.98	2,501,875.85				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	911,767.76	203,395.83	1,115,163.59				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	25,004.66	0.00	25,004.66				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			9,187,750.06	1,851,740.21	11,039,490.27				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,125,965.72	369,211.18	1,495,176.90				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	80,940.41	8,172.75	89,113.16				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	183,828.49	183,828.49				
6) TOTAL, LIABILITIES			1,206,906.13	561,212.42	1,768,118.55				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2015-16 Unaudited Actuals		2016-17 Budget			% Diff Column C & F		
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)
			7,980,843.93	1,290,527.79	9,271,371.72			

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	24,016,875.00	0.00	24,016,875.00	26,395,528.00	0.00	26,395,528.00	9.9%
Education Protection Account State Aid - Current Year		8012	6,364,758.00	0.00	6,364,758.00	6,187,177.00	0.00	6,187,177.00	-2.8%
State Aid - Prior Years		8019	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	63,274.80	0.00	63,274.80	63,275.00	0.00	63,275.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	7,976,541.15	0.00	7,976,541.15	7,920,741.00	0.00	7,920,741.00	-0.7%
Unsecured Roll Taxes		8042	257,365.37	0.00	257,365.37	254,906.00	0.00	254,906.00	-1.0%
Prior Years' Taxes		8043	(1,245.60)	0.00	(1,245.60)	(4,317.00)	0.00	(4,317.00)	246.6%
Supplemental Taxes		8044	537,363.55	0.00	537,363.55	455,831.00	0.00	455,831.00	-15.2%
Education Revenue Augmentation Fund (ERAF)		8045	(249,931.00)	0.00	(249,931.00)	(311,764.00)	0.00	(311,764.00)	24.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	189,883.48	0.00	189,883.48	188,650.00	0.00	188,650.00	-0.6%
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%
Subtotal, LCFF Sources			39,154,885.75	0.00	39,154,885.75	41,150,027.00	0.00	41,150,027.00	5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(1,622,454.00)	0.00	(1,622,454.00)	(1,583,796.00)	0.00	(1,583,796.00)	-2.4%
Property Taxes Transfers		8097	0.00	259,728.00	259,728.00	0.00	240,163.00	240,163.00	-7.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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%
TOTAL, LCFF SOURCES			37,532,431.75	259,728.00	37,792,159.75	39,566,231.00	240,163.00	39,806,394.00	5.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	199,001.56	0.00	199,001.56	160,850.00	0.00	160,850.00	-19.2%
Special Education Entitlement		8181	0.00	1,032,680.00	1,032,680.00	0.00	1,032,680.00	1,032,680.00	0.0%
Special Education Discretionary Grants		8182	0.00	256,440.00	256,440.00	0.00	243,696.00	243,696.00	-5.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		554,388.49	554,388.49		561,669.00	561,669.00	1.3%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		150,493.00	150,493.00		147,713.00	147,713.00	-1.8%
NCLB: Title III, Immigrant Education Program	4201	8290		4,093.00	4,093.00		2,879.00	2,879.00	-29.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		35,389.00	35,389.00		31,280.00	31,280.00	-11.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		478,772.59	478,772.59		363,000.00	363,000.00	-24.2%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	530,188.52	530,188.52	0.00	130,416.00	130,416.00	-75.4%
TOTAL, FEDERAL REVENUE			199,001.56	3,042,444.60	3,241,446.16	160,850.00	2,513,333.00	2,674,183.00	-17.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement	6360	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
Special Education Master Plan	6500	8311		0.00	0.00		0.00	0.00	0.0%
Current Year	6500	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
All Other State Apportionments - Current Year	All Other	8311	0.00	728,698.00	728,698.00	0.00	728,698.00	728,698.00	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	0.0%
Mandated Costs Reimbursements		8550	2,639,672.00	0.00	2,639,672.00	1,295,739.00	0.00	1,295,739.00	-50.9%
Lottery - Unrestricted and Instructional Materials		8560	740,347.01	255,394.66	995,741.67	714,976.00	209,386.00	924,362.00	-7.2%
Tax Relief Subventions									
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575							
Other Subventions/in-Lieu Taxes		8576							
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		735,000.00	735,000.00	New
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
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	68,088.58	1,765,235.00	1,833,323.58	53,360.00	2,081,641.00	2,135,001.00	16.5%
TOTAL, OTHER STATE REVENUE			3,448,107.59	2,749,327.66	6,197,435.25	2,064,075.00	3,754,725.00	5,818,800.00	-6.1%

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616	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	0.0%
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	8625	0.00	188,491.00	0.00	160,276.00	160,276.00	-15.0%
Penalties and Interest from							
Delinquent Non-LCFF							
Taxes	8629	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	0.0%
Sale of Publications	8632	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	0.0%
All Other Sales	8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650	25,264.12	0.00	16,000.00	0.00	16,000.00	-36.7%
Interest	8660	37,088.24	0.00	26,856.00	0.00	26,856.00	-27.6%
Net Increase (Decrease) in the Fair Value							
of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracis							
Adult Education Fees	8671	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	0.0%
Transportation Fees From Individuals	8675	34,287.29	0.00	33,931.00	0.00	33,931.00	-1.0%
Interagency Services	8677	805,365.13	526,423.91	778,398.00	526,424.00	1,304,822.00	-2.0%
Mitigation/Developer Fees	8681	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	0.0%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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	616,483.58	324,971.29	941,454.87	287,940.00	186,760.00	474,700.00	-49.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,891,804.00	2,891,804.00		2,617,099.00	2,617,099.00	-9.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,518,488.36	3,931,690.20	5,450,178.56	1,143,125.00	3,490,559.00	4,633,684.00	-15.0%
TOTAL, REVENUES			42,698,029.26	9,983,190.46	52,681,219.72	42,934,281.00	9,998,780.00	52,933,061.00	0.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,570,960.88	4,148,974.27	19,719,935.15	15,181,895.00	3,922,310.00	19,104,205.00	-3.1%
Certificated Pupil Support Salaries		1200	996,944.27	113,983.41	1,110,927.68	961,244.00	110,474.00	1,071,718.00	-3.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,966,182.40	6,605.37	1,972,787.77	1,944,212.00	73,211.00	2,017,423.00	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,534,087.55	4,269,563.05	22,803,650.60	18,087,351.00	4,105,995.00	22,193,346.00	-2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	36,869.76	1,743,671.49	1,780,541.25	44,949.00	1,729,920.00	1,774,869.00	-0.3%
Classified Support Salaries		2200	1,718,099.25	726,919.22	2,445,018.47	1,696,455.00	731,644.00	2,428,099.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	756,113.70	84,735.24	840,848.94	714,098.00	75,073.00	789,171.00	-6.1%
Clerical, Technical and Office Salaries		2400	1,542,538.31	83,034.72	1,625,573.03	1,667,700.00	87,203.00	1,754,903.00	8.0%
Other Classified Salaries		2900	408,690.45	389,832.81	798,523.26	524,514.00	280,922.00	805,436.00	0.9%
TOTAL, CLASSIFIED SALARIES			4,462,311.47	3,028,193.48	7,490,504.95	4,647,716.00	2,904,762.00	7,552,478.00	0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,941,803.67	1,808,096.27	3,749,899.94	2,210,850.00	2,391,202.00	4,602,052.00	22.7%
PERS		3201-3202	471,744.83	289,838.72	761,583.55	564,906.00	357,413.00	922,319.00	21.1%
OASDI/Medicare/Alternative		3301-3302	606,517.88	289,728.33	896,246.21	649,210.00	289,685.00	938,895.00	4.8%
Health and Welfare Benefits		3401-3402	4,511,649.68	1,831,674.51	6,343,324.19	5,105,167.00	2,074,609.00	7,179,776.00	13.2%
Unemployment Insurance		3501-3502	11,412.29	3,670.66	15,082.95	15,003.00	9,299.00	24,302.00	61.1%
Workers' Compensation		3601-3602	424,762.82	134,624.83	559,387.65	366,001.00	113,376.00	479,377.00	-14.3%
OPEB, Allocated		3701-3702	176,381.71	45,864.20	222,245.91	145,048.00	46,129.00	191,177.00	-14.0%
OPEB, Active Employees		3751-3752	210,733.76	55,881.34	266,615.10	159,245.00	58,009.00	217,254.00	-18.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,355,006.64	4,459,378.86	12,814,385.50	9,215,430.00	5,339,722.00	14,555,152.00	13.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	162,646.76	460,861.07	623,507.83	150,000.00	150,000.00	300,000.00	-51.9%
Books and Other Reference Materials		4200	5,935.01	30,624.10	36,559.11	0.00	40,000.00	40,000.00	9.4%
Materials and Supplies		4300	685,075.35	447,221.00	1,132,296.35	738,208.00	503,599.00	1,241,807.00	9.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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	45,130.68	39,233.46	84,364.14	55,910.00	32,769.00	88,679.00	5.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			898,787.80	977,939.63	1,876,727.43	944,118.00	726,368.00	1,670,486.00	-11.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	187,610.40	187,610.40	0.00	438,187.00	438,187.00	133.6%
Travel and Conferences		5200	159,540.28	32,395.80	191,936.08	166,315.00	160,984.00	327,299.00	70.5%
Dues and Memberships		5300	20,392.90	405.00	20,797.90	44,916.00	900.00	45,816.00	120.3%
Insurance		5400 - 5450	219,838.00	0.00	219,838.00	254,783.00	0.00	254,783.00	15.9%
Operations and Housekeeping Services		5500	1,404,769.05	7,327.30	1,412,096.35	1,481,118.00	10,547.00	1,491,665.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,898.04	371,807.20	450,705.24	381,272.00	75,700.00	456,972.00	1.4%
Transfers of Direct Costs		5710	(2,374.41)	2,374.41	0.00	(676,385.00)	676,385.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(206,440.54)	2,648.10	(203,792.44)	(179,023.00)	15,000.00	(164,023.00)	-19.5%
Professional/Consulting Services and Operating Expenditures		5800	1,102,256.72	1,670,835.63	2,773,092.35	1,471,609.00	1,905,816.00	3,377,425.00	21.8%
Communications		5900	121,011.79	14,953.46	135,965.25	164,261.00	8,300.00	172,561.00	26.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,897,891.83	2,290,357.30	5,188,249.13	3,108,866.00	3,291,819.00	6,400,685.00	23.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	81,521.66	827,569.99	909,091.65	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	4,714.60	0.00	4,714.60	360,000.00	0.00	360,000.00	7535.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			86,236.26	827,569.99	913,806.25	360,000.00	0.00	360,000.00	-60.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAS		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,518.00	0.00	1,518.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	64,252.37	0.00	64,252.37	54,436.00	0.00	54,436.00	-15.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			65,770.37	0.00	65,770.37	54,436.00	0.00	54,436.00	-17.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(560,768.99)	560,768.99	0.00	(809,859.00)	809,859.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(118,651.46)	0.00	(118,651.46)	(118,554.00)	0.00	(118,554.00)	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(679,420.45)	560,768.99	(118,651.46)	(928,413.00)	809,859.00	(118,554.00)	-0.1%
TOTAL, EXPENDITURES			34,620,671.47	16,413,771.30	51,034,442.77	35,489,504.00	17,178,525.00	52,668,029.00	3.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,750,000.00	0.00	3,750,000.00	0.00	0.00	0.00	-100.0%
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	58,222.49	0.00	58,222.49	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,808,222.49	0.00	3,808,222.49	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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	1,518.00	0.00	1,518.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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			1,518.00	0.00	1,518.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,212,003.24)	6,212,003.24	0.00	(6,571,643.00)	6,571,643.00	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			(6,212,003.24)	6,212,003.24	0.00	(6,571,643.00)	6,571,643.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,402,262.75)	6,212,003.24	3,809,740.49	(6,571,643.00)	6,571,643.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	37,532,431.75	259,728.00	37,792,159.75	39,566,231.00	240,163.00	39,806,394.00	5.3%
2) Federal Revenue		8100-8299	199,001.56	3,042,444.60	3,241,446.16	160,850.00	2,513,333.00	2,674,183.00	-17.5%
3) Other State Revenue		8300-8599	3,448,107.59	2,749,327.66	6,197,435.25	2,064,075.00	3,754,725.00	5,818,800.00	-6.1%
4) Other Local Revenue		8600-8799	1,518,488.36	3,931,690.20	5,450,178.56	1,143,125.00	3,490,559.00	4,633,684.00	-15.0%
5) TOTAL REVENUES			42,698,029.26	9,983,190.46	52,681,219.72	42,934,281.00	9,998,780.00	52,933,061.00	0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		21,701,390.66	12,636,329.54	34,337,720.20	21,856,109.00	12,670,281.00	34,526,390.00	0.5%
2) Instruction - Related Services	2000-2999		3,571,976.82	189,428.63	3,761,405.45	3,502,630.00	529,070.00	4,031,700.00	7.2%
3) Pupil Services	3000-3999		3,357,165.94	221,145.01	3,578,310.95	3,426,108.00	690,650.00	4,116,758.00	15.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		4,289.71	563.69	4,853.40	1,059.00	0.00	1,059.00	-78.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,434,327.38	683,138.70	4,117,466.08	3,833,699.00	863,979.00	4,697,678.00	14.1%
8) Plant Services	8000-8999		2,485,750.59	2,683,165.73	5,168,916.32	2,815,463.00	2,424,545.00	5,240,008.00	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	65,770.37	0.00	65,770.37	54,436.00	0.00	54,436.00	-17.2%
10) TOTAL EXPENDITURES			34,620,671.47	16,413,771.30	51,034,442.77	35,489,504.00	17,178,525.00	52,668,029.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			8,077,357.79	(6,430,580.84)	1,646,776.95	7,444,777.00	(7,179,745.00)	265,032.00	-83.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,808,222.49	0.00	3,808,222.49	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	1,518.00	0.00	1,518.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,212,003.24)	6,212,003.24	0.00	(6,571,643.00)	6,571,643.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,402,262.75)	6,212,003.24	3,809,740.49	(6,571,643.00)	6,571,643.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,675,095.04	(218,577.60)	5,456,517.44	873,134.00	(608,102.00)	265,032.00	-95.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	2,305,748.89	1,509,105.37	3,814,854.26	7,980,843.93	1,290,527.77	9,271,371.70	143.0%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,305,748.89	1,509,105.37	3,814,854.26	7,980,843.93	1,290,527.77	9,271,371.70	143.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,305,748.89	1,509,105.37	3,814,854.26	7,980,843.93	1,290,527.77	9,271,371.70	143.0%
2) Ending Balance, June 30 (E + F1e)			7,980,843.93	1,290,527.77	9,271,371.70	8,853,977.93	682,425.77	9,536,403.70	2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	51,500.00	0.00	51,500.00	85,000.00	0.00	85,000.00	65.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	25,004.66	0.00	25,004.66	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		9740	0.00	1,290,527.88	1,290,527.88	0.00	716,768.47	716,768.47	-44.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,531,034.00	0.00	1,531,034.00	1,580,641.00	0.00	1,580,641.00	3.2%
Unassigned/Unappropriated Amount		9790	6,373,305.27	(0.11)	6,373,305.16	7,188,336.93	(34,342.70)	7,153,994.23	12.2%

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

Lakeside Union Elementary
 San Diego County

37 68189 0000000
 Form 01

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	225,206.12	251,587.12
6230	California Clean Energy Jobs Act	130,000.00	0.00
6264	Educator Effectiveness	349,696.08	9,736.08
6300	Lottery: Instructional Materials	425,327.89	404,713.89
6512	Special Ed: Mental Health Services	109,566.41	0.00
9010	Other Restricted Local	50,731.38	50,731.38
Total, Restricted Balance		1,290,527.88	716,768.47

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	155,294.00	126,215.00	-18.7%
4) Other Local Revenue		8600-8799	1,792,864.70	1,304,063.00	-27.3%
5) TOTAL, REVENUES			1,948,158.70	1,430,278.00	-26.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	90,936.49	72,200.00	-20.6%
2) Classified Salaries		2000-2999	1,061,896.38	961,999.00	-9.4%
3) Employee Benefits		3000-3999	357,783.76	312,143.00	-12.8%
4) Books and Supplies		4000-4999	114,981.32	49,978.00	-56.5%
5) Services and Other Operating Expenditures		5000-5999	315,412.23	268,251.00	-15.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,222.14	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,586.07	5,813.00	-23.4%
9) TOTAL, EXPENDITURES			1,951,818.39	1,670,384.00	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,659.69)	(240,106.00)	6460.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,659.69)	(240,106.00)	6460.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	886,218.65	882,558.96	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			886,218.65	882,558.96	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			886,218.65	882,558.96	-0.4%
2) Ending Balance, June 30 (E + F1e)			882,558.96	642,452.96	-27.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	2,510.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,809.00	3,809.00	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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,238,459.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	193,895.03		
c) in Revolving Fund		9130	7,500.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,862.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,720.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,510.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,469,947.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	40,694.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	546,693.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			587,388.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			882,558.96		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	155,294.00	126,215.00	-18.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			155,294.00	126,215.00	-18.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,136.03	63.00	-99.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,786,728.67	1,304,000.00	-27.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,792,864.70	1,304,063.00	-27.3%
TOTAL, REVENUES			1,948,158.70	1,430,278.00	-26.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	90,936.49	72,200.00	-20.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			90,936.49	72,200.00	-20.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	223,417.79	239,127.00	7.0%
Classified Support Salaries		2200	19,688.63	74,042.00	276.1%
Classified Supervisors' and Administrators' Salaries		2300	149,920.58	72,735.00	-51.5%
Clerical, Technical and Office Salaries		2400	61,388.72	61,000.00	-0.6%
Other Classified Salaries		2900	607,480.66	515,095.00	-15.2%
TOTAL, CLASSIFIED SALARIES			1,061,896.38	961,999.00	-9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,713.00	6,594.00	143.1%
PERS		3201-3202	76,807.25	63,475.00	-17.4%
OASDI/Medicare/Alternative		3301-3302	85,850.18	76,635.00	-10.7%
Health and Welfare Benefits		3401-3402	158,043.04	133,899.00	-15.3%
Unemployment Insurance		3501-3502	526.31	478.00	-9.2%
Workers' Compensation		3601-3602	21,258.98	19,447.00	-8.5%
OPEB, Allocated		3701-3702	7,379.02	6,995.00	-5.2%
OPEB, Active Employees		3751-3752	5,205.98	4,620.00	-11.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			357,783.76	312,143.00	-12.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	93,528.21	40,978.00	-56.2%
Noncapitalized Equipment		4400	21,453.11	9,000.00	-58.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			114,981.32	49,978.00	-56.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,472.13	6,518.00	-12.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,238.16	16,000.00	-7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,189.88	2,750.00	-84.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	237,716.44	203,273.00	-14.5%
Professional/Consulting Services and Operating Expenditures		5800	34,788.44	39,710.00	14.1%
Communications		5900	7.18	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			315,412.23	268,251.00	-15.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,222.14	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,222.14	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,586.07	5,813.00	-23.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,586.07	5,813.00	-23.4%
TOTAL, EXPENDITURES			1,951,818.39	1,670,384.00	-14.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	155,294.00	126,215.00	-18.7%
4) Other Local Revenue		8600-8799	1,792,864.70	1,304,063.00	-27.3%
5) TOTAL, REVENUES			1,948,158.70	1,430,278.00	-26.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		359,349.74	345,791.00	-3.8%
2) Instruction - Related Services	2000-2999		112,774.50	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,446,040.26	1,302,780.00	-9.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,586.07	5,813.00	-23.4%
8) Plant Services	8000-8999		22,845.68	16,000.00	-30.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,222.14	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,951,818.39	1,670,384.00	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,659.69)	(240,106.00)	6460.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,659.69)	(240,106.00)	6460.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	886,218.65	882,558.96	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			886,218.65	882,558.96	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			886,218.65	882,558.96	-0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	2,510.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,809.00	3,809.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6130	Child Development: Center-Based Reserve Account	28,087.26	28,087.26
9010	Other Restricted Local	840,652.70	610,556.70
Total, Restricted Balance		868,739.96	638,643.96

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.59	0.00	-100.0%
5) TOTAL, REVENUES			150.59	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	58,180.67	0.00	-100.0%
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			(58,180.67)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,030.08)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	58,030.08	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			58,030.08	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			58,030.08	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	150.59	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%
TOTAL, OTHER LOCAL REVENUE			150.59	0.00	-100.0%
TOTAL, REVENUES			150.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	58,180.67	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,180.67	0.00	-100.0%
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)			(58,180.67)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.59	0.00	-100.0%
5) TOTAL, REVENUES			150.59	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			150.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	58,180.67	0.00	-100.0%
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			(58,180.67)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,030.08)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	58,030.08	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			58,030.08	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			58,030.08	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	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%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	216.46	65.00	-70.0%
5) TOTAL, REVENUES			216.46	65.00	-70.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,272.60	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,272.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,056.14)	65.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,056.14)	65.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,154.05	31,097.91	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,154.05	31,097.91	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,154.05	31,097.91	-22.6%
2) Ending Balance, June 30 (E + F1e)			31,097.91	31,162.91	0.2%
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	31,097.91	31,162.91	0.2%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,052.55		
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	45.36		
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			31,097.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			31,097.91		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	216.46	65.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			216.46	65.00	-70.0%
TOTAL, REVENUES			216.46	65.00	-70.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,272.60	0.00	-100.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,272.60	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,272.60	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	216.46	65.00	-70.0%
5) TOTAL, REVENUES			216.46	65.00	-70.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,272.60	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,272.60	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,056.14)	65.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,056.14)	65.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,154.05	31,097.91	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,154.05	31,097.91	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,154.05	31,097.91	-22.6%
2) Ending Balance, June 30 (E + F1e)			31,097.91	31,162.91	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	31,097.91	31,162.91	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.22	0.00	-100.0%
5) TOTAL, REVENUES			1.22	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.22	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.22	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225.42	226.64	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225.42	226.64	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225.42	226.64	0.5%
2) Ending Balance, June 30 (E + F1e)			226.64	226.64	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		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	226.64	226.64	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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	226.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.32		
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			226.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			226.64		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1.22	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.22	0.00	-100.0%
TOTAL, REVENUES			1.22	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.22	0.00	-100.0%
5) TOTAL, REVENUES			1.22	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1.22	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.22	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225.42	226.64	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225.42	226.64	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225.42	226.64	0.5%
2) Ending Balance, June 30 (E + F1e)			226.64	226.64	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	226.64	226.64	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	321.96	357.00	10.9%
5) TOTAL, REVENUES			321.96	357.00	10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			321.96	357.00	10.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			321.96	357.00	10.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,818.66	56,140.62	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,818.66	56,140.62	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,818.66	56,140.62	0.6%
2) Ending Balance, June 30 (E + F1e)			56,140.62	56,497.62	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	56,140.62	56,497.62	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,060.27		
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	80.35		
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			56,140.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			56,140.62		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	321.96	357.00	10.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			321.96	357.00	10.9%
TOTAL, REVENUES			321.96	357.00	10.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	321.96	357.00	10.9%
5) TOTAL, REVENUES			321.96	357.00	10.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			321.96	357.00	10.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			321.96	357.00	10.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,818.66	56,140.62	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,818.66	56,140.62	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,818.66	56,140.62	0.6%
2) Ending Balance, June 30 (E + F1e)			56,140.62	56,497.62	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	56,140.62	56,497.62	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,427.69	5,788.00	-38.6%
5) TOTAL, REVENUES			9,427.69	5,788.00	-38.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,474.34	4,620.00	-84.8%
3) Employee Benefits		3000-3999	11,469.88	2,649.00	-76.9%
4) Books and Supplies		4000-4999	1,574,248.19	850,000.00	-46.0%
5) Services and Other Operating Expenditures		5000-5999	45,120.50	50,000.00	10.8%
6) Capital Outlay		6000-6999	528,826.43	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			2,190,139.34	907,269.00	-58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,180,711.65)	(901,481.00)	-58.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,180,711.65)	(901,481.00)	-58.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,164,424.45	983,712.80	-68.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,164,424.45	983,712.80	-68.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,164,424.45	983,712.80	-68.9%
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	983,712.80	82,231.80	-91.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,027,812.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,220.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,645.68		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,035,678.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,784.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	39,181.35		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			51,965.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			983,712.80		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,909.36	3,288.00	-58.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,518.33	2,500.00	64.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,427.69	5,788.00	-38.6%
TOTAL, REVENUES			9,427.69	5,788.00	-38.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	30,474.34	4,620.00	-84.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,474.34	4,620.00	-84.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,433.97	642.00	-81.3%
OASDI/Medicare/Alternative		3301-3302	2,260.65	353.00	-84.4%
Health and Welfare Benefits		3401-3402	4,667.21	1,489.00	-68.1%
Unemployment Insurance		3501-3502	15.03	2.00	-86.7%
Workers' Compensation		3601-3602	558.60	75.00	-86.6%
OPEB, Allocated		3701-3702	196.80	30.00	-84.8%
OPEB, Active Employees		3751-3752	337.62	58.00	-82.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,469.88	2,649.00	-76.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	115,102.41	200,000.00	73.8%
Noncapitalized Equipment		4400	1,459,145.78	650,000.00	-55.5%
TOTAL, BOOKS AND SUPPLIES			1,574,248.19	850,000.00	-46.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	45,120.50	50,000.00	10.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,120.50	50,000.00	10.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	314,541.46	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	214,284.97	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			528,826.43	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,190,139.34	907,269.00	-58.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,427.69	5,788.00	-38.6%
5) TOTAL, REVENUES			9,427.69	5,788.00	-38.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,190,139.34	907,269.00	-58.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,190,139.34	907,269.00	-58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,180,711.65)	(901,481.00)	-58.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,180,711.65)	(901,481.00)	-58.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,164,424.45	983,712.80	-68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,164,424.45	983,712.80	-68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,164,424.45	983,712.80	-68.9%
2) Ending Balance, June 30 (E + F1e)			983,712.80	82,231.80	-91.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			983,712.80	82,231.80	-91.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
9010	Other Restricted Local	983,712.80	82,231.80
Total, Restricted Balance		<u>983,712.80</u>	<u>82,231.80</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	118,184.07	180,663.00	52.9%
5) TOTAL, REVENUES			118,184.07	180,663.00	52.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,467.71	50,000.00	1019.1%
5) Services and Other Operating Expenditures		5000-5999	28,619.55	20,250.00	-29.2%
6) Capital Outlay		6000-6999	138,038.97	25,000.00	-81.9%
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			171,126.23	95,250.00	-44.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,942.16)	85,413.00	-261.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,500.00	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			5,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,442.16)	85,413.00	-280.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,456,972.83	1,409,530.67	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,456,972.83	1,409,530.67	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,456,972.83	1,409,530.67	-3.3%
2) Ending Balance, June 30 (E + F1e)			1,409,530.67	1,494,943.67	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,409,530.67	1,494,943.67	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,505,613.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,162.36		
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			1,507,776.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	89,256.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,988.85		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			98,245.36		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,409,530.67		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	8,572.33	5,663.00	-33.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	109,611.74	175,000.00	59.7%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,184.07	180,663.00	52.9%
TOTAL, REVENUES			118,184.07	180,663.00	52.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	20,000.00	New
Noncapitalized Equipment		4400	4,467.71	30,000.00	571.5%
TOTAL, BOOKS AND SUPPLIES			4,467.71	50,000.00	1019.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,424.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,288.35	5,250.00	59.7%
Professional/Consulting Services and Operating Expenditures		5800	16,907.20	15,000.00	-11.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,619.55	20,250.00	-29.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	138,038.97	25,000.00	-81.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			138,038.97	25,000.00	-81.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			171,126.23	95,250.00	-44.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	5,500.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			5,500.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	118,184.07	180,663.00	52.9%
5) TOTAL, REVENUES			118,184.07	180,663.00	52.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		171,126.23	95,250.00	-44.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			171,126.23	95,250.00	-44.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,942.16)	85,413.00	-261.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,500.00	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			5,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,442.16)	85,413.00	-280.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,456,972.83	1,409,530.67	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,456,972.83	1,409,530.67	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,456,972.83	1,409,530.67	-3.3%
2) Ending Balance, June 30 (E + F1e)			1,409,530.67	1,494,943.67	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,409,530.67	1,494,943.67	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	1,409,530.67	1,494,943.67
Total, Restricted Balance		<u>1,409,530.67</u>	<u>1,494,943.67</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.12	0.00	-100.0%
5) TOTAL, REVENUES			0.12	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.12	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	41.82	0.00	-100.0%
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			(41.82)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41.70)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	41.70	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			41.70	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			41.70	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.12	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%
TOTAL, OTHER LOCAL REVENUE			0.12	0.00	-100.0%
TOTAL, REVENUES			0.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	41.82	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			41.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(41.82)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.12	0.00	-100.0%
5) TOTAL, REVENUES			0.12	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.12	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	41.82	0.00	-100.0%
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			(41.82)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41.70)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41.70	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41.70	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41.70	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,032.09	1,010.00	-50.3%
5) TOTAL, REVENUES			2,032.09	1,010.00	-50.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,032.09	1,010.00	-50.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,750,000.00	0.00	-100.0%
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			(3,750,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,747,967.91)	1,010.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,763,947.66	15,979.75	-99.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,763,947.66	15,979.75	-99.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,763,947.66	15,979.75	-99.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	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	15,979.75	16,989.75	6.3%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,956.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22.87		
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			15,979.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,979.75		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,032.09	1,010.00	-50.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,032.09	1,010.00	-50.3%
TOTAL, REVENUES			2,032.09	1,010.00	-50.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	3,750,000.00	0.00	-100.0%
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			3,750,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,750,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,032.09	1,010.00	-50.3%
5) TOTAL, REVENUES			2,032.09	1,010.00	-50.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,032.09	1,010.00	-50.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,750,000.00	0.00	-100.0%
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			(3,750,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,747,967.91)	1,010.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,763,947.66	15,979.75	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,763,947.66	15,979.75	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,763,947.66	15,979.75	-99.6%
2) Ending Balance, June 30 (E + F1e)			15,979.75	16,989.75	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,979.75	16,989.75	6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,904.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,544,176.00	2,439,681.00	-4.1%
5) TOTAL, REVENUES			2,582,080.00	2,439,681.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,356,843.00	2,452,097.00	80.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,356,843.00	2,452,097.00	80.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,225,237.00	(12,416.00)	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,225,237.00	(12,416.00)	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	860,693.00	2,085,930.00	142.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			860,693.00	2,085,930.00	142.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			860,693.00	2,085,930.00	142.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		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	2,085,930.00	2,073,514.00	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,085,930.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,085,930.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,085,930.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	37,904.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,904.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,453,066.00	2,347,603.00	-4.3%
Unsecured Roll		8612	41,148.00	92,078.00	123.8%
Prior Years' Taxes		8613	18,122.00	0.00	-100.0%
Supplemental Taxes		8614	27,282.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	(124.00)	0.00	-100.0%
Interest		8660	4,245.00	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	437.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,544,176.00	2,439,681.00	-4.1%
TOTAL, REVENUES			2,582,080.00	2,439,681.00	-5.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	280,000.00	1,295,000.00	362.5%
Bond Interest and Other Service Charges		7434	1,076,843.00	1,157,097.00	7.5%
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)			1,356,843.00	2,452,097.00	80.7%
TOTAL, EXPENDITURES			1,356,843.00	2,452,097.00	80.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,904.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,544,176.00	2,439,681.00	-4.1%
5) TOTAL, REVENUES			2,582,080.00	2,439,681.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,356,843.00	2,452,097.00	80.7%
10) TOTAL, EXPENDITURES			1,356,843.00	2,452,097.00	80.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,225,237.00	(12,416.00)	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,225,237.00	(12,416.00)	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	860,693.00	2,085,930.00	142.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			860,693.00	2,085,930.00	142.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			860,693.00	2,085,930.00	142.4%
2) Ending Balance, June 30 (E + F1e)			2,085,930.00	2,073,514.00	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,085,930.00	2,073,514.00	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,438,037.45	2,459,831.00	71.1%
3) Other State Revenue		8300-8599	90,116.70	257,822.00	186.1%
4) Other Local Revenue		8600-8799	429,585.33	416,340.00	-3.1%
5) TOTAL, REVENUES			1,957,739.48	3,133,993.00	60.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	774,765.48	797,220.00	2.9%
3) Employee Benefits		3000-3999	344,412.53	397,669.00	15.5%
4) Books and Supplies		4000-4999	1,029,705.70	1,112,842.00	8.1%
5) Services and Other Operating Expenses		5000-5999	37,527.12	22,317.00	-40.5%
6) Depreciation		6000-6999	4,902.64	3,449.00	-29.7%
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	111,065.39	112,741.00	1.5%
9) TOTAL, EXPENSES			2,302,378.86	2,446,238.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(344,639.38)	687,755.00	-299.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(344,639.38)	687,755.00	-299.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,867,449.47	1,522,810.09	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,449.47	1,522,810.09	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,867,449.47	1,522,810.09	-18.5%
2) Ending Net Position, June 30 (E + F1e)			1,522,810.09	2,210,565.09	45.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	35,066.17	35,066.17	0.0%
b) Restricted Net Position		9797	1,461,724.17	2,149,479.17	47.1%
c) Unrestricted Net Position		9790	26,019.75	26,019.75	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,192,612.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	281,652.73		
c) in Revolving Fund		9130	100.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	219,443.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,407.19		
6) Stores		9320	149,558.27		
7) Prepaid Expenditures		9330	435.00		
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	237,091.28		
g) Accumulated Depreciation - Equipment		9445	(202,025.11)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,882,276.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	97,560.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	234,412.68		
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	27,492.73		
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			359,465.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,522,810.09		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,438,037.45	2,459,831.00	71.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,438,037.45	2,459,831.00	71.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	90,116.70	257,822.00	186.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			90,116.70	257,822.00	186.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	260,993.02	409,775.00	57.0%
Interest		8660	8,232.51	6,465.00	-21.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	160,359.80	100.00	-99.9%
TOTAL, OTHER LOCAL REVENUE			429,585.33	416,340.00	-3.1%
TOTAL, REVENUES			1,957,739.48	3,133,993.00	60.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	632,188.53	636,450.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	134,372.04	160,770.00	19.6%
Clerical, Technical and Office Salaries		2400	8,204.91	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			774,765.48	797,220.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,237.31	100,021.00	53.3%
OASDI/Medicare/Alternative		3301-3302	57,174.20	60,605.00	6.0%
Health and Welfare Benefits		3401-3402	197,572.49	205,407.00	4.0%
Unemployment Insurance		3501-3502	380.85	396.00	4.0%
Workers' Compensation		3601-3602	14,103.76	12,898.00	-8.5%
OPEB, Allocated		3701-3702	4,699.62	5,149.00	9.6%
OPEB, Active Employees		3751-3752	5,244.30	13,193.00	151.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			344,412.53	397,669.00	15.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,469.67	65,036.00	217.7%
Noncapitalized Equipment		4400	65,679.71	100,000.00	52.3%
Food		4700	943,556.32	947,806.00	0.5%
TOTAL, BOOKS AND SUPPLIES			1,029,705.70	1,112,842.00	8.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,241.85	11,077.00	8.2%
Dues and Memberships		5300	310.00	350.00	12.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,410.79	26,377.00	8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,113.75	16,913.00	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(38,112.35)	(44,500.00)	16.8%
Professional/Consulting Services and Operating Expenditures		5800	23,019.65	10,000.00	-56.6%
Communications		5900	543.43	2,100.00	286.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			37,527.12	22,317.00	-40.5%
DEPRECIATION					
Depreciation Expense		6900	4,902.64	3,449.00	-29.7%
TOTAL, DEPRECIATION			4,902.64	3,449.00	-29.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	111,065.39	112,741.00	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,065.39	112,741.00	1.5%
TOTAL, EXPENSES			2,302,378.86	2,446,238.00	6.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,438,037.45	2,459,831.00	71.1%
3) Other State Revenue		8300-8599	90,116.70	257,822.00	186.1%
4) Other Local Revenue		8600-8799	429,585.33	416,340.00	-3.1%
5) TOTAL, REVENUES			1,957,739.48	3,133,993.00	60.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,166,902.68	2,307,120.00	6.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		111,065.39	112,741.00	1.5%
8) Plant Services	8000-8999		24,410.79	26,377.00	8.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,302,378.86	2,446,238.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(344,639.38)	687,755.00	-299.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(344,639.38)	687,755.00	-299.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,867,449.47	1,522,810.09	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,449.47	1,522,810.09	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,867,449.47	1,522,810.09	-18.5%
2) Ending Net Position, June 30 (E + F1e)			1,522,810.09	2,210,565.09	45.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	35,066.17	35,066.17	0.0%
b) Restricted Net Position		9797	1,461,724.17	2,149,479.17	47.1%
c) Unrestricted Net Position		9790	26,019.75	26,019.75	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,461,724.17	2,149,479.17
Total, Restricted Net Position		<u>1,461,724.17</u>	<u>2,149,479.17</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,808,799.00	1,361,194.00	-51.5%
2) Federal Revenue		8100-8299	173,851.80	175,077.00	0.7%
3) Other State Revenue		8300-8599	305,489.07	40,491.00	-86.7%
4) Other Local Revenue		8600-8799	66,822.85	47,279.00	-29.2%
5) TOTAL, REVENUES			3,354,962.72	1,624,041.00	-51.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,474,417.98	1,501,403.00	1.8%
2) Classified Salaries		2000-2999	313,832.19	278,675.00	-11.2%
3) Employee Benefits		3000-3999	468,279.09	492,274.00	5.1%
4) Books and Supplies		4000-4999	176,135.77	162,267.00	-7.9%
5) Services and Other Operating Expenses		5000-5999	646,882.40	816,004.00	26.1%
6) Depreciation		6000-6999	8,215.18	1,196.00	-85.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,087,762.61	3,251,819.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			267,200.11	(1,627,778.00)	-709.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	134,500.00	134,500.00	0.0%
b) Transfers Out		7600-7629	134,500.00	134,500.00	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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			267,200.11	(1,627,778.00)	-709.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,706,907.74	1,974,107.85	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,706,907.74	1,974,107.85	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,706,907.74	1,974,107.85	15.7%
2) Ending Net Position, June 30 (E + F1e)			1,974,107.85	346,329.85	-82.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	11,024.83	0.00	-100.0%
b) Restricted Net Position		9797	70,037.32	58,297.32	-16.8%
c) Unrestricted Net Position		9790	1,893,045.70	288,032.53	-84.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,171,513.54		
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	67,526.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	68,120.23		
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	86,709.56		
e) Accumulated Depreciation - Buildings		9435	(20,810.28)		
f) Equipment		9440	35,354.00		
g) Accumulated Depreciation - Equipment		9445	(21,509.17)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,386,904.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	125,129.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	287,667.19		
4) Current Loans		9640	0.00		
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			412,796.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			1,974,107.85		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,763,182.00	454,505.00	-74.2%
Education Protection Account State Aid - Current Year		8012	533,384.00	404,509.00	-24.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	512,233.00	502,180.00	-2.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,808,799.00	1,361,194.00	-51.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	135,956.80	136,927.00	0.7%
Special Education Entitlement		8181	17,661.00	17,661.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	25.00	280.00	1020.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,209.00	20,209.00	0.0%
TOTAL, FEDERAL REVENUE			173,851.80	175,077.00	0.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	205,223.00	22,177.00	-89.2%
Lottery - Unrestricted and Instructional Materials		8560	69,427.36	16,689.00	-76.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,838.71	1,625.00	-94.7%
TOTAL, OTHER STATE REVENUE			305,489.07	40,491.00	-86.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,519.71	3,104.00	-73.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	10,311.14	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	44,992.00	44,175.00	-1.8%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,822.85	47,279.00	-29.2%
TOTAL, REVENUES			3,354,962.72	1,624,041.00	-51.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,221,359.48	1,235,801.00	1.2%
Certificated Pupil Support Salaries		1200	67,736.53	66,592.00	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	185,321.97	199,010.00	7.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,474,417.98	1,501,403.00	1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	96,928.70	88,885.00	-8.3%
Classified Support Salaries		2200	42,909.71	25,426.00	-40.7%
Classified Supervisors' and Administrators' Salaries		2300	20,031.54	20,727.00	3.5%
Clerical, Technical and Office Salaries		2400	150,181.04	143,637.00	-4.4%
Other Classified Salaries		2900	3,781.20	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			313,832.19	278,675.00	-11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	154,362.10	187,620.00	21.5%
PERS		3201-3202	24,308.63	27,594.00	13.5%
OASDI/Medicare/Alternative		3301-3302	46,066.26	43,330.00	-5.9%
Health and Welfare Benefits		3401-3402	209,937.95	198,828.00	-5.3%
Unemployment Insurance		3501-3502	892.17	892.00	0.0%
Workers' Compensation		3601-3602	32,711.98	34,010.00	4.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			468,279.09	492,274.00	5.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	41,104.79	23,000.00	-44.0%
Books and Other Reference Materials		4200	9,603.88	9,322.00	-2.9%
Materials and Supplies		4300	78,288.41	110,645.00	41.3%
Noncapitalized Equipment		4400	47,138.69	19,300.00	-59.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			176,135.77	162,267.00	-7.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,507.16	33,582.00	219.6%
Dues and Memberships		5300	12,880.06	9,200.00	-28.6%
Insurance		5400-5450	14,759.00	15,991.00	8.3%
Operations and Housekeeping Services		5500	52,117.90	58,300.00	11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	131,538.10	149,704.00	13.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	900.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	420,622.23	545,527.00	29.7%
Communications		5900	3,557.95	3,700.00	4.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			646,882.40	816,004.00	26.1%
DEPRECIATION					
Depreciation Expense		6900	8,215.18	1,196.00	-85.4%
TOTAL, DEPRECIATION			8,215.18	1,196.00	-85.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,087,762.61	3,251,819.00	5.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	134,500.00	134,500.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			134,500.00	134,500.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	134,500.00	134,500.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			134,500.00	134,500.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,808,799.00	1,361,194.00	-51.5%
2) Federal Revenue		8100-8299	173,851.80	175,077.00	0.7%
3) Other State Revenue		8300-8599	305,489.07	40,491.00	-86.7%
4) Other Local Revenue		8600-8799	66,822.85	47,279.00	-29.2%
5) TOTAL, REVENUES			3,354,962.72	1,624,041.00	-51.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,918,589.08	1,992,596.00	3.9%
2) Instruction - Related Services	2000-2999		481,555.49	596,030.00	23.8%
3) Pupil Services	3000-3999		125,144.40	99,579.00	-20.4%
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		334,919.60	338,685.00	1.1%
8) Plant Services	8000-8999		227,554.04	224,929.00	-1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,087,762.61	3,251,819.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			267,200.11	(1,627,778.00)	-709.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	134,500.00	134,500.00	0.0%
b) Transfers Out		7600-7629	134,500.00	134,500.00	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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			267,200.11	(1,627,778.00)	-709.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,706,907.74	1,974,107.85	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,706,907.74	1,974,107.85	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,706,907.74	1,974,107.85	15.7%
2) Ending Net Position, June 30 (E + F1e)			1,974,107.85	346,329.85	-82.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	11,024.83	0.00	-100.0%
b) Restricted Net Position		9797	70,037.32	58,297.32	-16.8%
c) Unrestricted Net Position		9790	1,893,045.70	288,032.53	-84.8%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6264	Educator Effectiveness	30,606.00	30,606.00
6300	Lottery: Instructional Materials	34,950.01	25,450.01
6500	Special Education	2,241.31	2,241.31
6512	Special Ed: Mental Health Services	2,240.00	0.00
Total, Restricted Net Position		70,037.32	58,297.32