

San Bernardino City USD

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Unaudited Actuals	2016-17 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

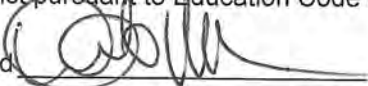
G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Unaudited Actuals	2016-17 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

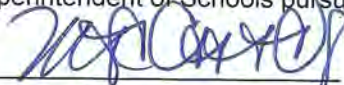
2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: 9-14-2016

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: 10/4/16

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

For County Office of Education:

Thomas Cassida
Name
Director, Business Advisory Service
Title
(909) 386-9676
Telephone
Thomas_Cassida@sbcss.k12.ca.us
E-mail Address

For School District:

Jayne Christakos
Name
Chief Business Officer
Title
(909) 381-1164
Telephone
jayne.christakos@sbcusd.k12.
E-mail Address

FINAL - ORIGINAL

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

36 67876 0000000
Form CA

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)	55.01%
	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	\$284,107,679.91
	Appropriations Subject to Limit	\$284,107,679.91
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	4.03%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

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	472,250,482.96	0.00	472,250,482.96	502,534,382.00	0.00	502,534,382.00	6.4%
2) Federal Revenue		8100-8299	512,262.30	42,602,775.80	43,115,038.10	475,000.00	42,503,223.26	42,978,223.26	-0.3%
3) Other State Revenue		8300-8599	34,217,440.44	64,788,433.47	99,005,873.91	19,921,353.00	43,330,021.07	63,251,374.07	-36.1%
4) Other Local Revenue		8600-8799	3,863,623.41	6,656,861.58	10,520,484.99	4,080,429.39	1,428,324.00	5,508,753.39	-47.6%
5) TOTAL, REVENUES			510,843,809.11	114,048,070.85	624,891,879.96	527,011,164.39	87,261,568.33	614,272,732.72	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	204,832,879.10	48,819,109.84	253,651,988.94	227,399,776.78	55,094,584.17	282,494,360.95	11.4%
2) Classified Salaries		2000-2999	53,949,985.44	18,138,874.76	72,088,860.20	60,447,250.42	21,438,881.00	81,886,131.42	13.6%
3) Employee Benefits		3000-3999	88,645,036.94	37,366,515.49	126,011,552.43	101,098,846.37	26,774,711.06	127,873,557.43	1.5%
4) Books and Supplies		4000-4999	29,391,188.61	9,450,272.07	38,841,460.68	25,718,026.69	11,186,061.08	36,904,087.77	-5.0%
5) Services and Other Operating Expenditures		5000-5999	65,594,862.49	24,550,429.24	90,145,291.73	74,681,470.83	27,376,019.75	102,057,490.58	13.2%
6) Capital Outlay		6000-6999	3,763,412.46	3,381,451.72	7,144,864.18	2,269,690.35	1,787,767.44	4,057,457.79	-43.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,579,380.33	0.00	1,579,380.33	25,000.00	0.00	25,000.00	-98.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,583,285.68)	5,221,340.95	(2,361,944.73)	(6,532,900.63)	4,475,085.63	(2,057,815.00)	-12.9%
9) TOTAL, EXPENDITURES			440,173,459.69	146,927,994.07	587,101,453.76	485,107,160.81	148,133,110.13	633,240,270.94	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,670,349.42	(32,879,923.22)	37,790,426.20	41,904,003.58	(60,871,541.80)	(18,967,538.22)	-150.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	59,878.42	103.80	59,982.22	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,332,604.17	89,076.77	8,421,680.94	1,501,324.44	0.00	1,501,324.44	-82.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,451,899.13)	42,451,899.13	0.00	(54,420,707.80)	54,420,707.80	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,724,624.88)	42,362,926.16	(8,361,698.72)	(55,922,032.24)	54,420,707.80	(1,501,324.44)	-82.0%

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)			19,945,724.54	9,483,002.94	29,428,727.48	(14,018,028.66)	(6,450,834.00)	(20,468,862.66)	-169.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,022,327.18	22,638,392.68	53,660,719.86	52,100,072.72	30,989,374.62	83,089,447.34	54.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,022,327.18	22,638,392.68	53,660,719.86	52,100,072.72	30,989,374.62	83,089,447.34	54.8%
d) Other Restatements		9795	1,132,021.00	(1,132,021.00)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,154,348.18	21,506,371.68	53,660,719.86	52,100,072.72	30,989,374.62	83,089,447.34	54.8%
2) Ending Balance, June 30 (E + F1e)			52,100,072.72	30,989,374.62	83,089,447.34	38,082,044.06	24,538,540.62	62,620,584.68	-24.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9712	238,515.86	0.00	238,515.86	500,000.00	0.00	500,000.00	109.6%
Prepaid Expenditures		9713	201,978.15	0.00	201,978.15	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	30,989,374.62	30,989,374.62	0.00	24,538,540.62	24,538,540.62	-20.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	19,428,274.00	0.00	19,428,274.00	10,431,891.14	0.00	10,431,891.14	-46.3%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,000,000.00	0.00	12,000,000.00	12,700,000.00	0.00	12,700,000.00	5.8%
Unassigned/Unappropriated Amount		9790	20,020,304.71	0.00	20,020,304.71	14,240,152.92	0.00	14,240,152.92	-28.9%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	113,303,210.62	31,109,313.30	144,412,523.92				
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	211,000.00	0.00	211,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,944,936.60	21,126,378.43	28,071,315.03				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,364,767.92	108,180.00	4,472,947.92				
6) Stores		9320	238,515.86	0.00	238,515.86				
7) Prepaid Expenditures		9330	201,978.15	0.00	201,978.15				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			125,264,409.15	52,343,871.73	177,608,280.88				
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	70,275,173.11	18,473,210.98	88,748,384.09				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,830,685.69	152.70	2,830,838.39				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	58,477.63	2,881,133.43	2,939,611.06				
6) TOTAL, LIABILITIES			73,164,336.43	21,354,497.11	94,518,833.54				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			52,100,072.72	30,989,374.62	83,089,447.34				

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	378,108,586.00	0.00	378,108,586.00	419,139,579.00	0.00	419,139,579.00	10.9%
Education Protection Account State Aid - Current Year		8012	66,545,599.00	0.00	66,545,599.00	63,402,999.00	0.00	63,402,999.00	-4.7%
State Aid - Prior Years		8019	(69,986.00)	0.00	(69,986.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	290,669.56	0.00	290,669.56	282,099.00	0.00	282,099.00	-2.9%
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	26,181,012.58	0.00	26,181,012.58	26,327,967.00	0.00	26,327,967.00	0.6%
Unsecured Roll Taxes		8042	1,476,998.83	0.00	1,476,998.83	1,070,581.00	0.00	1,070,581.00	-27.5%
Prior Years' Taxes		8043	269,142.09	0.00	269,142.09	34,541.00	0.00	34,541.00	-87.2%
Supplemental Taxes		8044	710,301.40	0.00	710,301.40	456,061.00	0.00	456,061.00	-35.8%
Education Revenue Augmentation Fund (ERAF)		8045	(7,500,937.88)	0.00	(7,500,937.88)	(7,500,938.00)	0.00	(7,500,938.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,510,347.17	0.00	7,510,347.17	636,664.00	0.00	636,664.00	-91.5%
Penalties and Interest from Delinquent Taxes		8048	31,213.93	0.00	31,213.93	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			473,552,946.68	0.00	473,552,946.68	503,849,553.00	0.00	503,849,553.00	6.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,302,463.72)	0.00	(1,302,463.72)	(1,315,171.00)	0.00	(1,315,171.00)	1.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			472,250,482.96	0.00	472,250,482.96	502,534,382.00	0.00	502,534,382.00	6.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,657,139.40	7,657,139.40	0.00	9,306,671.00	9,306,671.00	21.5%
Special Education Discretionary Grants		8182	0.00	619,612.26	619,612.26	0.00	1,033,368.00	1,033,368.00	66.8%
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		28,112,914.57	28,112,914.57		25,427,930.00	25,427,930.00	-9.6%
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		2,787,033.11	2,787,033.11		3,206,368.26	3,206,368.26	15.0%
NCLB: Title III, Immigrant Educator Program	4201	8290		27,934.40	27,934.40		0.00	0.00	-100.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		844,130.57	844,130.57		1,240,204.00	1,240,204.00	46.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510								
Other No Child Left Behind		8290		(1,925.00)	(1,925.00)		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		646,882.00	646,882.00		646,882.00	646,882.00	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	512,262.30	1,909,054.49	2,421,316.79	475,000.00	1,641,800.00	2,116,800.00	-12.6%
TOTAL, FEDERAL REVENUE			512,262.30	42,602,775.80	43,115,038.10	475,000.00	42,503,223.26	42,978,223.26	-0.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		25,805,273.00	25,805,273.00		25,359,286.00	25,359,286.00	-1.7%
Prior Years	6500	8319		524,569.00	524,569.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	41,485.66	487,649.00	529,134.66	54,814.00	487,649.00	542,463.00	2.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	26,829,512.00	0.00	26,829,512.00	12,953,640.00	0.00	12,953,640.00	-51.7%
Lottery - Unrestricted and Instructional Materials		8560	7,323,961.98	2,552,868.70	9,876,830.68	6,862,899.00	2,009,849.00	8,872,748.00	-10.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,857,845.50	8,857,845.50		8,730,721.07	8,730,721.07	-1.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		2,943,234.00	2,943,234.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		3,167,983.00	3,167,983.00	New
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		52,535.03	52,535.03		0.00	0.00	-100.0%
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	22,480.80	23,564,459.24	23,586,940.04	50,000.00	3,574,533.00	3,624,533.00	-84.6%
TOTAL, OTHER STATE REVENUE			34,217,440.44	64,788,433.47	99,005,873.91	19,921,353.00	43,330,021.07	63,251,374.07	-36.1%

			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)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	4,766,124.51	4,766,124.51	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	74,331.46	0.00	74,331.46	60,000.00	0.00	60,000.00	-19.3%
Interest		8660	452,987.68	0.00	452,987.68	260,000.00	0.00	260,000.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	84,361.60	0.00	84,361.60	45,000.00	0.00	45,000.00	-46.7%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	923,367.33	0.00	923,367.33	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,646.50	0.00	24,646.50	117,354.39	0.00	117,354.39	376.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,303,928.84	1,227,516.73	3,531,445.57	3,598,075.00	160,000.00	3,758,075.00	6.4%
Tuition		8710	0.00	663,220.34	663,220.34	0.00	1,268,324.00	1,268,324.00	91.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,863,623.41	6,656,861.58	10,520,484.99	4,080,429.39	1,428,324.00	5,508,753.39	-47.6%
TOTAL, REVENUES			510,843,809.11	114,048,070.85	624,891,879.96	527,011,164.39	87,261,568.33	614,272,732.72	-1.7%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	168,067,464.56	32,993,997.25	201,061,461.81	181,590,728.37	35,092,767.55	216,683,495.92	7.8%
Certificated Pupil Support Salaries		1200	14,443,338.73	8,080,311.12	22,523,649.85	14,731,740.44	9,773,697.63	24,505,438.07	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	16,936,399.97	3,046,498.78	19,982,898.75	19,386,214.75	3,222,623.55	22,608,838.30	13.1%
Other Certificated Salaries		1900	5,385,675.84	4,698,302.69	10,083,978.53	11,691,093.22	7,005,495.44	18,696,588.66	85.4%
TOTAL, CERTIFICATED SALARIES			204,832,879.10	48,819,109.84	253,651,988.94	227,399,776.78	55,094,584.17	282,494,360.95	11.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,661,785.71	8,927,447.59	13,589,233.30	2,514,983.68	10,646,989.75	13,161,973.43	-3.1%
Classified Support Salaries		2200	18,888,873.77	5,399,762.39	24,288,636.16	19,859,998.38	6,101,636.00	25,961,634.38	6.9%
Classified Supervisors' and Administrators' Salaries		2300	4,558,653.81	759,725.58	5,318,379.39	5,313,406.72	883,366.00	6,196,772.72	16.5%
Clerical, Technical and Office Salaries		2400	23,762,216.75	2,180,522.74	25,942,739.49	28,168,881.95	2,534,094.69	30,702,976.64	18.3%
Other Classified Salaries		2900	2,078,455.40	871,416.46	2,949,871.86	4,589,979.69	1,272,794.56	5,862,774.25	98.7%
TOTAL, CLASSIFIED SALARIES			53,949,985.44	18,138,874.76	72,088,860.20	60,447,250.42	21,438,881.00	81,886,131.42	13.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,477,340.17	20,493,414.37	41,970,754.54	26,687,927.78	6,709,543.52	33,397,471.30	-20.4%
PERS		3201-3202	6,740,001.76	2,302,946.56	9,042,948.32	8,463,885.66	3,008,435.65	11,472,321.31	26.9%
OASDI/Medicare/Alternative		3301-3302	6,831,887.01	2,150,987.08	8,982,874.09	7,499,023.43	2,535,644.65	10,034,668.08	11.7%
Health and Welfare Benefits		3401-3402	39,922,206.65	9,831,261.64	49,753,468.29	44,484,062.66	11,476,279.66	55,960,342.32	12.5%
Unemployment Insurance		3501-3502	139,842.06	33,296.69	173,138.75	171,228.22	38,953.36	210,181.58	21.4%
Workers' Compensation		3601-3602	4,605,700.55	1,191,520.65	5,797,221.20	4,818,619.67	1,362,021.88	6,180,641.55	6.6%
OPEB, Allocated		3701-3702	2,442,646.00	616,752.27	3,059,398.27	2,674,988.02	722,411.71	3,397,399.73	11.0%
OPEB, Active Employees		3751-3752	2,988,008.06	746,336.23	3,734,344.29	3,256,179.93	921,420.63	4,177,600.56	11.9%
Other Employee Benefits		3901-3902	3,497,404.68	0.00	3,497,404.68	3,042,931.00	0.00	3,042,931.00	-13.0%
TOTAL, EMPLOYEE BENEFITS			88,645,036.94	37,366,515.49	126,011,552.43	101,098,846.37	26,774,711.06	127,873,557.43	1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,194,449.83	1,459,292.64	9,653,742.47	5,333,699.00	2,009,849.00	7,343,548.00	-23.9%
Books and Other Reference Materials		4200	1,131,061.99	227,653.31	1,358,715.30	795,234.51	111,447.16	906,681.67	-33.3%
Materials and Supplies		4300	13,195,525.22	5,233,535.90	18,429,061.12	17,409,705.37	6,991,176.00	24,400,881.37	32.4%
Noncapitalized Equipment		4400	6,870,151.57	2,529,790.22	9,399,941.79	2,179,387.81	2,073,588.92	4,252,976.73	-54.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,391,188.61	9,450,272.07	38,841,460.68	25,718,026.69	11,186,061.08	36,904,087.77	-5.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	22,443,015.55	17,574,222.93	40,017,238.48	23,259,801.42	17,414,175.57	40,673,976.99	1.6%
Travel and Conferences		5200	2,470,161.85	977,463.05	3,447,624.90	1,946,661.73	1,077,020.05	3,023,681.78	-12.3%
Dues and Memberships		5300	139,771.74	8,361.70	148,133.44	152,219.01	132,955.28	285,174.29	92.5%
Insurance		5400 - 5450	2,931,468.36	0.00	2,931,468.36	2,143,487.00	0.00	2,143,487.00	-26.9%
Operations and Housekeeping Services		5500	12,063,656.58	630.76	12,064,287.34	12,750,520.00	7,325.00	12,757,845.00	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,417,016.37	170,953.14	1,587,969.51	5,036,201.61	3,506,611.59	8,542,813.20	438.0%
Transfers of Direct Costs		5710	(270,854.35)	270,854.35	0.00	(294,179.60)	294,179.60	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	366,425.00	(918,787.18)	(552,362.18)	237,653.67	(519,397.02)	(281,743.35)	-49.0%
Professional/Consulting Services and Operating Expenditures		5800	20,964,483.64	6,435,092.35	27,399,575.99	26,365,644.96	5,416,819.68	31,782,464.64	16.0%
Communications		5900	3,069,717.75	31,638.14	3,101,355.89	3,083,461.03	46,330.00	3,129,791.03	0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,594,862.49	24,550,429.24	90,145,291.73	74,681,470.83	27,376,019.75	102,057,490.58	13.2%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	7,000.00	0.00	7,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	7,306.00	0.00	7,306.00	New
Buildings and Improvements of Buildings		6200	1,724,680.51	1,299,536.46	3,024,216.97	18,341.00	1,103,000.00	1,121,341.00	-62.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,993,228.15	2,036,045.40	4,029,273.55	2,115,143.35	584,767.44	2,699,910.79	-33.0%
Equipment Replacement		6500	38,503.80	45,869.86	84,373.66	128,900.00	100,000.00	228,900.00	171.3%
TOTAL, CAPITAL OUTLAY			3,763,412.46	3,381,451.72	7,144,864.18	2,269,690.35	1,787,767.44	4,057,457.79	-43.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	113,130.45	0.00	113,130.45	25,000.00	0.00	25,000.00	-77.9%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	278,210.15	0.00	278,210.15	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	52,278.46	0.00	52,278.46	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,135,761.27	0.00	1,135,761.27	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,579,380.33	0.00	1,579,380.33	25,000.00	0.00	25,000.00	-98.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,221,340.95)	5,221,340.95	0.00	(4,475,085.63)	4,475,085.63	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,361,944.73)	0.00	(2,361,944.73)	(2,057,815.00)	0.00	(2,057,815.00)	-12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,583,285.68)	5,221,340.95	(2,361,944.73)	(6,532,900.63)	4,475,085.63	(2,057,815.00)	-12.9%
TOTAL, EXPENDITURES			440,173,459.69	146,927,994.07	587,101,453.76	485,107,160.81	148,133,110.13	633,240,270.94	7.9%

			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)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	59,878.42	103.80	59,982.22	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			59,878.42	103.80	59,982.22	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	8,332,604.17	89,076.77	8,421,680.94	1,501,324.44	0.00	1,501,324.44	-82.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,332,604.17	89,076.77	8,421,680.94	1,501,324.44	0.00	1,501,324.44	-82.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(42,451,899.13)	42,451,899.13	0.00	(54,420,707.80)	54,420,707.80	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			(42,451,899.13)	42,451,899.13	0.00	(54,420,707.80)	54,420,707.80	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(50,724,624.88)	42,362,926.16	(8,361,698.72)	(55,922,032.24)	54,420,707.80	(1,501,324.44)	-82.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	472,250,482.96	0.00	472,250,482.96	502,534,382.00	0.00	502,534,382.00	6.4%
2) Federal Revenue		8100-8299	512,262.30	42,602,775.80	43,115,038.10	475,000.00	42,503,223.26	42,978,223.26	-0.3%
3) Other State Revenue		8300-8599	34,217,440.44	64,788,433.47	99,005,873.91	19,921,353.00	43,330,021.07	63,251,374.07	-36.1%
4) Other Local Revenue		8600-8799	3,863,623.41	6,656,861.58	10,520,484.99	4,080,429.39	1,428,324.00	5,508,753.39	-47.6%
5) TOTAL, REVENUES			510,843,809.11	114,048,070.85	624,891,879.96	527,011,164.39	87,261,568.33	614,272,732.72	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		265,755,466.74	97,389,443.70	363,144,910.44	285,193,809.89	91,567,615.68	376,761,425.57	3.7%
2) Instruction - Related Services	2000-2999		55,480,598.23	16,245,980.32	71,726,578.55	74,780,608.18	18,636,874.73	93,417,482.91	30.2%
3) Pupil Services	3000-3999		47,952,956.01	13,537,746.43	61,490,702.44	49,730,598.17	15,056,538.33	64,787,136.50	5.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		783,365.05	621,906.12	1,405,271.17	791,040.39	761,307.50	1,552,347.89	10.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.11	0.00	0.11	New
7) General Administration	7000-7999		21,969,865.53	5,352,723.56	27,322,589.09	25,639,786.20	4,548,743.15	30,188,529.35	10.5%
8) Plant Services	8000-8999		46,645,327.80	13,780,193.94	60,425,521.74	48,946,317.87	17,562,030.74	66,508,348.61	10.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,585,880.33	0.00	1,585,880.33	25,000.00	0.00	25,000.00	-98.4%
10) TOTAL, EXPENDITURES			440,173,459.69	146,927,994.07	587,101,453.76	485,107,160.81	148,133,110.13	633,240,270.94	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			70,670,349.42	(32,879,923.22)	37,790,426.20	41,904,003.58	(60,871,541.80)	(18,967,538.22)	-150.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	59,878.42	103.80	59,982.22	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,332,604.17	89,076.77	8,421,680.94	1,501,324.44	0.00	1,501,324.44	-82.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,451,899.13)	42,451,899.13	0.00	(54,420,707.80)	54,420,707.80	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,724,624.88)	42,362,926.16	(8,361,698.72)	(55,922,032.24)	54,420,707.80	(1,501,324.44)	-82.0%

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)			19,945,724.54	9,483,002.94	29,428,727.48	(14,018,028.66)	(6,450,834.00)	(20,468,862.66)	-169.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,022,327.18	22,638,392.68	53,660,719.86	52,100,072.72	30,989,374.62	83,089,447.34	54.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,022,327.18	22,638,392.68	53,660,719.86	52,100,072.72	30,989,374.62	83,089,447.34	54.8%
d) Other Restatements		9795	1,132,021.00	(1,132,021.00)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,154,348.18	21,506,371.68	53,660,719.86	52,100,072.72	30,989,374.62	83,089,447.34	54.8%
2) Ending Balance, June 30 (E + F1e)			52,100,072.72	30,989,374.62	83,089,447.34	38,082,044.06	24,538,540.62	62,620,584.68	-24.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9712	238,515.86	0.00	238,515.86	500,000.00	0.00	500,000.00	109.6%
Prepaid Expenditures		9713	201,978.15	0.00	201,978.15	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	30,989,374.62	30,989,374.62	0.00	24,538,540.62	24,538,540.62	-20.8%
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	19,428,274.00	0.00	19,428,274.00	10,431,891.14	0.00	10,431,891.14	-46.3%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,000,000.00	0.00	12,000,000.00	12,700,000.00	0.00	12,700,000.00	5.8%
Unassigned/Unappropriated Amount		9790	20,020,304.71	0.00	20,020,304.71	14,240,152.92	0.00	14,240,152.92	-28.9%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	349,059.83	349,059.83
6230	California Clean Energy Jobs Act	3,294,307.73	3,294,307.73
6264	Educator Effectiveness	4,182,921.00	0.00
6300	Lottery: Instructional Materials	678,104.91	678,104.91
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Prog	112,915.65	22,872.65
6512	Special Ed: Mental Health Services	5,608,781.80	4,430,911.80
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	80,486.26	80,486.26
9010	Other Restricted Local	16,682,797.44	15,682,797.44
Total, Restricted Balance		30,989,374.62	24,538,540.62

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	1,080,661.00	1,080,661.00	0.0%
3) Other State Revenue		8300-8599	6,446,951.00	6,390,139.00	-0.9%
4) Other Local Revenue		8600-8799	464,290.60	129,784.00	-72.0%
5) TOTAL, REVENUES			7,991,902.60	7,600,584.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,810,478.18	4,016,110.80	5.4%
2) Classified Salaries		2000-2999	1,203,333.25	1,172,322.00	-2.6%
3) Employee Benefits		3000-3999	1,939,175.94	2,091,573.91	7.9%
4) Books and Supplies		4000-4999	177,828.67	71,160.28	-60.0%
5) Services and Other Operating Expenditures		5000-5999	689,928.05	60,300.00	-91.3%
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	390,374.24	282,270.00	-27.7%
9) TOTAL, EXPENDITURES			8,211,118.33	7,693,736.99	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(219,215.73)	(93,152.99)	-57.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	327,114.99	93,153.00	-71.5%
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			327,114.99	93,153.00	-71.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,899.26	0.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,532.51	274,431.77	64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,532.51	274,431.77	64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,532.51	274,431.77	64.8%
2) Ending Balance, June 30 (E + F1e)			274,431.77	274,431.78	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	134,566.50	134,566.50	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	139,865.28	139,865.28	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	223,129.40		
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	636,889.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	522,642.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,382,661.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	358,375.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	581,144.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	168,709.47		
6) TOTAL, LIABILITIES			1,108,230.09		
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)			274,431.77		

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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
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	1,080,661.00	1,080,661.00	0.0%
TOTAL, FEDERAL REVENUE			1,080,661.00	1,080,661.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	5,926,321.00	5,926,321.00	0.0%
All Other State Revenue	All Other	8590	520,630.00	463,818.00	-10.9%
TOTAL, OTHER STATE REVENUE			6,446,951.00	6,390,139.00	-0.9%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	149,977.93	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	314,312.67	129,784.00	-58.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			464,290.60	129,784.00	-72.0%
TOTAL, REVENUES			7,991,902.60	7,600,584.00	-4.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,875,694.56	3,082,203.88	7.2%
Certificated Pupil Support Salaries		1200	175,203.12	177,798.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	519,947.92	535,970.92	3.1%
Other Certificated Salaries		1900	239,632.58	220,138.00	-8.1%
TOTAL, CERTIFICATED SALARIES			3,810,478.18	4,016,110.80	5.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	108,723.25	104,173.00	-4.2%
Classified Support Salaries		2200	299,660.16	244,733.00	-18.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	794,949.84	823,416.00	3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,203,333.25	1,172,322.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	568,320.85	505,227.00	-11.1%
PERS		3201-3202	161,605.25	167,115.99	3.4%
OASDI/Medicare/Alternative		3301-3302	159,792.79	154,629.00	-3.2%
Health and Welfare Benefits		3401-3402	865,837.05	1,056,049.92	22.0%
Unemployment Insurance		3501-3502	2,488.15	2,593.00	4.2%
Workers' Compensation		3601-3602	89,245.26	92,353.00	3.5%
OPEB, Allocated		3701-3702	35,462.89	50,984.00	43.8%
OPEB, Active Employees		3751-3752	56,423.70	62,622.00	11.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,939,175.94	2,091,573.91	7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	43,880.61	17,968.84	-59.1%
Books and Other Reference Materials		4200	119.61	0.00	-100.0%
Materials and Supplies		4300	130,834.96	52,641.44	-59.8%
Noncapitalized Equipment		4400	2,993.49	550.00	-81.6%
TOTAL, BOOKS AND SUPPLIES			177,828.67	71,160.28	-60.0%

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	49,048.34	10,514.00	-78.6%
Dues and Memberships		5300	1,120.00	1,360.00	21.4%
Insurance		5400-5450	136.00	0.00	-100.0%
Operations and Housekeeping Services		5500	163,400.88	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,309.75	1,445.00	-93.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,056.21	1,500.00	-95.2%
Professional/Consulting Services and Operating Expenditures		5800	400,410.05	45,481.00	-88.6%
Communications		5900	22,446.82	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			689,928.05	60,300.00	-91.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	390,374.24	282,270.00	-27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			390,374.24	282,270.00	-27.7%
TOTAL, EXPENDITURES			8,211,118.33	7,693,736.99	-6.3%

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	327,114.99	93,153.00	-71.5%
(a) TOTAL, INTERFUND TRANSFERS IN			327,114.99	93,153.00	-71.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			327,114.99	93,153.00	-71.5%

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	1,080,661.00	1,080,661.00	0.0%
3) Other State Revenue		8300-8599	6,446,951.00	6,390,139.00	-0.9%
4) Other Local Revenue		8600-8799	464,290.60	129,784.00	-72.0%
5) TOTAL, REVENUES			7,991,902.60	7,600,584.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,672,269.61	4,547,759.59	-2.7%
2) Instruction - Related Services	2000-2999		2,201,029.72	2,174,715.40	-1.2%
3) Pupil Services	3000-3999		309,242.82	307,676.00	-0.5%
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		390,374.24	282,270.00	-27.7%
8) Plant Services	8000-8999		638,201.94	381,316.00	-40.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,211,118.33	7,693,736.99	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(219,215.73)	(93,152.99)	-57.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	327,114.99	93,153.00	-71.5%
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			327,114.99	93,153.00	-71.5%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,899.26	0.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,532.51	274,431.77	64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,532.51	274,431.77	64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,532.51	274,431.77	64.8%
2) Ending Balance, June 30 (E + F1e)			274,431.77	274,431.78	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	134,566.50	134,566.50	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	139,865.28	139,865.28	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	0.00	-100.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
6391	Adult Education Block Grant Program	107,899.26	107,899.26
9010	Other Restricted Local	26,667.24	26,667.24
Total, Restricted Balance		134,566.50	134,566.50

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	1,131,135.00	1,267,541.00	12.1%
3) Other State Revenue		8300-8599	7,725,862.34	6,651,616.00	-13.9%
4) Other Local Revenue		8600-8799	178,080.29	105,160.00	-40.9%
5) TOTAL, REVENUES			9,035,077.63	8,024,317.00	-11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,835,375.13	2,961,141.10	4.4%
2) Classified Salaries		2000-2999	2,466,293.22	2,307,545.69	-6.4%
3) Employee Benefits		3000-3999	2,206,313.49	2,295,797.32	4.1%
4) Books and Supplies		4000-4999	309,415.06	733,099.87	136.9%
5) Services and Other Operating Expenditures		5000-5999	460,587.29	414,354.45	-10.0%
6) Capital Outlay		6000-6999	202,290.97	279,171.00	38.0%
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	551,788.54	441,379.00	-20.0%
9) TOTAL, EXPENDITURES			9,032,063.70	9,432,488.43	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,013.93	(1,408,171.43)	-46822.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,372,702.77	1,408,171.44	2.6%
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			1,372,702.77	1,408,171.44	2.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,375,716.70	0.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,654.18	1,488,370.88	1221.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,654.18	1,488,370.88	1221.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,654.18	1,488,370.88	1221.2%
2) Ending Balance, June 30 (E + F1e)			1,488,370.88	1,488,370.89	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	1,050.96	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,488,370.89	1,488,370.89	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	(1,050.97)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,284,125.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,638,571.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,372,754.86		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,050.96		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,296,503.18		
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	766,298.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,001,472.17		
4) Current Loans		9640			
5) Unearned Revenue		9650	40,361.48		
6) TOTAL, LIABILITIES			2,808,132.30		
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)			1,488,370.88		

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	1,131,135.00	1,267,541.00	12.1%
TOTAL, FEDERAL REVENUE			1,131,135.00	1,267,541.00	12.1%
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	7,557,086.00	6,631,616.00	-12.2%
All Other State Revenue	All Other	8590	168,776.34	20,000.00	-88.1%
TOTAL, OTHER STATE REVENUE			7,725,862.34	6,651,616.00	-13.9%
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	9,852.90	5,100.00	-48.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	161,398.13	100,000.00	-38.0%
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	6,829.26	60.00	-99.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			178,080.29	105,160.00	-40.9%
TOTAL, REVENUES			9,035,077.63	8,024,317.00	-11.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,515,129.17	2,430,604.62	-3.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	184,981.48	259,345.00	40.2%
Other Certificated Salaries		1900	135,264.48	271,191.48	100.5%
TOTAL, CERTIFICATED SALARIES			2,835,375.13	2,961,141.10	4.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,314,494.42	1,266,149.71	-3.7%
Classified Support Salaries		2200	93,181.30	101,314.03	8.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	546,778.65	555,281.00	1.6%
Other Classified Salaries		2900	511,838.85	384,800.95	-24.8%
TOTAL, CLASSIFIED SALARIES			2,466,293.22	2,307,545.69	-6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	443,067.02	350,099.00	-21.0%
PERS		3201-3202	283,265.87	355,330.00	25.4%
OASDI/Medicare/Alternative		3301-3302	221,737.23	236,186.02	6.5%
Health and Welfare Benefits		3401-3402	1,061,632.65	1,139,444.28	7.3%
Unemployment Insurance		3501-3502	2,583.57	2,649.00	2.5%
Workers' Compensation		3601-3602	93,997.87	94,749.02	0.8%
OPEB, Allocated		3701-3702	44,141.62	52,268.00	18.4%
OPEB, Active Employees		3751-3752	55,887.66	65,072.00	16.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,206,313.49	2,295,797.32	4.1%
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	240,729.19	711,599.87	195.6%
Noncapitalized Equipment		4400	68,685.87	21,500.00	-68.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			309,415.06	733,099.87	136.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,754.62	2,000.00	14.0%
Travel and Conferences		5200	15,300.13	28,240.00	84.6%
Dues and Memberships		5300	0.00	1,800.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,331.64	51,500.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,228.71	27,600.00	70.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	278,836.43	217,537.28	-22.0%
Professional/Consulting Services and Operating Expenditures		5800	91,633.55	74,077.17	-19.2%
Communications		5900	6,502.21	11,600.00	78.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			460,587.29	414,354.45	-10.0%
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	16,638.76	59,171.00	255.6%
Equipment		6400	185,652.21	220,000.00	18.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			202,290.97	279,171.00	38.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	551,788.54	441,379.00	-20.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			551,788.54	441,379.00	-20.0%
TOTAL, EXPENDITURES			9,032,063.70	9,432,488.43	4.4%

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	1,372,702.77	1,408,171.44	2.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,372,702.77	1,408,171.44	2.6%
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)			1,372,702.77	1,408,171.44	2.6%

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	1,131,135.00	1,267,541.00	12.1%
3) Other State Revenue		8300-8599	7,725,862.34	6,651,616.00	-13.9%
4) Other Local Revenue		8600-8799	178,080.29	105,160.00	-40.9%
5) TOTAL, REVENUES			9,035,077.63	8,024,317.00	-11.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		442,085.61	714,980.48	61.7%
3) Pupil Services	3000-3999		723.41	100.00	-86.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		7,788,104.74	7,968,668.92	2.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		551,788.54	441,379.00	-20.0%
8) Plant Services	8000-8999		249,361.40	307,360.03	23.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,032,063.70	9,432,488.43	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,013.93	(1,408,171.43)	-46822.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,372,702.77	1,408,171.44	2.6%
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			1,372,702.77	1,408,171.44	2.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,375,716.70	0.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,654.18	1,488,370.88	1221.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,654.18	1,488,370.88	1221.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,654.18	1,488,370.88	1221.2%
2) Ending Balance, June 30 (E + F1e)			1,488,370.88	1,488,370.89	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	1,050.96	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,488,370.89	1,488,370.89	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	(1,050.97)	0.00	-100.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	1,488,370.89	1,488,370.89
Total, Restricted Balance		1,488,370.89	1,488,370.89

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,513,360.75	0.00	-100.0%
6) Capital Outlay		6000-6999	11,463.61	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			6,524,824.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,524,824.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,524,824.36	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,524,824.36	0.00	-100.0%

Description			2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Resource Codes	Object Codes				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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	6,541,058.42		
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			6,541,058.42		
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	6,541,058.42		
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			6,541,058.42		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	6,136,667.95	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	376,692.80	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,513,360.75	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,463.60	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.01	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			11,463.61	0.00	-100.0%
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			6,524,824.36	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	6,524,824.36	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,524,824.36	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,524,824.36	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,524,824.36	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,524,824.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,524,824.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,524,824.36	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,524,824.36	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	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	356,398.57	421,698.84	18.3%
5) TOTAL, REVENUES			356,398.57	421,698.84	18.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,302.94	56,143.40	-19.0%
3) Employee Benefits		3000-3999	25,542.88	21,606.00	-15.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,620,330.94	3,353,512.00	-7.4%
6) Capital Outlay		6000-6999	16,572,689.48	39,389,224.00	137.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,615,292.49	1,615,293.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,903,158.73	44,435,778.40	102.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,546,760.16)	(44,014,079.56)	104.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,039,234.69	0.00	-100.0%
b) Transfers Out		7600-7629	2,206,985.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	32,536,665.89	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			32,368,914.85	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)			10,822,154.69	(44,014,079.56)	-506.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,620,303.61	53,442,458.30	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,620,303.61	53,442,458.30	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,620,303.61	53,442,458.30	25.4%
2) Ending Balance, June 30 (E + F1e)			53,442,458.30	9,428,378.74	-82.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	53,442,458.30	9,428,378.74	-82.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,187,069.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	217,392.72		
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	104,189.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,148.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			55,510,799.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,057,867.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,473.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,068,340.86		
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)			53,442,458.30		

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	354,774.90	421,698.84	18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,623.67	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			356,398.57	421,698.84	18.3%
TOTAL, REVENUES			356,398.57	421,698.84	18.3%

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	55,570.09	40,352.40	-27.4%
Clerical, Technical and Office Salaries		2400	13,732.85	15,791.00	15.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,302.94	56,143.40	-19.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,192.68	7,327.00	-10.6%
OASDI/Medicare/Alternative		3301-3302	4,944.19	4,296.00	-13.1%
Health and Welfare Benefits		3401-3402	9,531.59	7,689.00	-19.3%
Unemployment Insurance		3501-3502	34.61	29.00	-16.2%
Workers' Compensation		3601-3602	1,238.60	1,000.00	-19.3%
OPEB, Allocated		3701-3702	736.94	587.00	-20.3%
OPEB, Active Employees		3751-3752	864.27	678.00	-21.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,542.88	21,606.00	-15.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	311.28	373.00	19.8%
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	19,228.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	687,982.50	187,191.00	-72.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,932,037.16	3,146,720.00	7.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,620,330.94	3,353,512.00	-7.4%
CAPITAL OUTLAY					
Land		6100	52,471.28	64,300.00	22.5%
Land Improvements		6170	1,871,344.23	315,518.00	-83.1%
Buildings and Improvements of Buildings		6200	13,169,722.43	37,935,014.51	188.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,479,151.54	1,074,391.49	-27.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,572,689.48	39,389,224.00	137.7%
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	1,615,292.49	1,615,293.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,615,292.49	1,615,293.00	0.0%
TOTAL, EXPENDITURES			21,903,158.73	44,435,778.40	102.9%

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	2,039,234.69	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,039,234.69	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,206,985.73	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,206,985.73	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 of Bonds		8951	32,495,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	41,665.89	0.00	-100.0%
(c) TOTAL, SOURCES			32,536,665.89	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)			32,368,914.85	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	356,398.57	421,698.84	18.3%
5) TOTAL, REVENUES			356,398.57	421,698.84	18.3%
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		20,164,962.85	42,820,485.40	112.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,738,195.88	1,615,293.00	-7.1%
10) TOTAL, EXPENDITURES			21,903,158.73	44,435,778.40	102.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,546,760.16)	(44,014,079.56)	104.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,039,234.69	0.00	-100.0%
b) Transfers Out		7600-7629	2,206,985.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	32,536,665.89	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			32,368,914.85	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)			10,822,154.69	(44,014,079.56)	-506.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,620,303.61	53,442,458.30	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,620,303.61	53,442,458.30	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,620,303.61	53,442,458.30	25.4%
2) Ending Balance, June 30 (E + F1e)			53,442,458.30	9,428,378.74	-82.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	53,442,458.30	9,428,378.74	-82.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	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	(34,530.45)	1,844,455.25	-5441.5%
5) TOTAL, REVENUES			(34,530.45)	1,844,455.25	-5441.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,327.61	0.00	-100.0%
3) Employee Benefits		3000-3999	3,054.64	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	140,754.47	337,287.00	139.6%
6) Capital Outlay		6000-6999	1,793,596.35	12,668,689.29	606.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,945,733.07	13,005,976.29	568.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,980,263.52)	(11,161,521.04)	463.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	535,264.92	0.00	-100.0%
b) Transfers Out		7600-7629	288,313.63	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			246,951.29	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)			(1,733,312.23)	(11,161,521.04)	543.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,039,588.69	13,306,276.46	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,039,588.69	13,306,276.46	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,039,588.69	13,306,276.46	-11.5%
2) Ending Balance, June 30 (E + F1e)			13,306,276.46	2,144,755.42	-83.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,306,276.46	2,144,755.42	-83.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	13,356,347.82		
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	29,940.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	79.81		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,386,368.03		
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	78,781.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,309.77		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			80,091.57		
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)			13,306,276.46		

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	84,548.43	44,455.25	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	(119,098.88)	1,800,000.00	-1611.3%
Other Local Revenue All Other Local Revenue		8699	20.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(34,530.45)	1,844,455.25	-5441.5%
TOTAL, REVENUES			(34,530.45)	1,844,455.25	-5441.5%

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	6,837.97	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,489.64	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,327.61	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	985.24	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	638.51	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,132.91	0.00	-100.0%
Unemployment Insurance		3501-3502	4.15	0.00	-100.0%
Workers' Compensation		3601-3602	148.80	0.00	-100.0%
OPEB, Allocated		3701-3702	67.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	78.03	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,054.64	0.00	-100.0%
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	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	20,060.83	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	120,693.64	337,287.00	179.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,754.47	337,287.00	139.6%
CAPITAL OUTLAY					
Land		6100	(915.09)	55,891.45	-6207.8%
Land Improvements		6170	37,229.00	100,000.00	168.6%
Buildings and Improvements of Buildings		6200	1,490,776.14	12,437,797.84	734.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	69,726.65	0.00	-100.0%
Equipment		6400	196,779.65	75,000.00	-61.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,793,596.35	12,668,689.29	606.3%
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			1,945,733.07	13,005,976.29	568.4%

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	535,264.92	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			535,264.92	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	288,313.63	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			288,313.63	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			246,951.29	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	(34,530.45)	1,844,455.25	-5441.5%
5) TOTAL, REVENUES			(34,530.45)	1,844,455.25	-5441.5%
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		1,945,733.07	13,005,976.29	568.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,945,733.07	13,005,976.29	568.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,980,263.52)	(11,161,521.04)	463.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	535,264.92	0.00	-100.0%
b) Transfers Out		7600-7629	288,313.63	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			246,951.29	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)			(1,733,312.23)	(11,161,521.04)	543.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,039,588.69	13,306,276.46	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,039,588.69	13,306,276.46	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,039,588.69	13,306,276.46	-11.5%
2) Ending Balance, June 30 (E + F1e)			13,306,276.46	2,144,755.42	-83.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,306,276.46	2,144,755.42	-83.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	13,306,276.46	2,144,755.42
Total, Restricted Balance		13,306,276.46	2,144,755.42

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	(360,714.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	204,090.47	157,030.42	-23.1%
5) TOTAL, REVENUES			(156,623.53)	157,030.42	-200.3%
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	203,598.21	70,812.17	-65.2%
6) Capital Outlay		6000-6999	1,058,240.62	35,285,888.88	3234.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,261,838.83	35,356,701.05	2702.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,418,462.36)	(35,199,670.63)	2381.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,440,402.08	0.00	-100.0%
b) Transfers Out		7600-7629	2,231,534.91	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			(791,132.83)	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)			(2,209,595.19)	(35,199,670.63)	1493.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,978,668.56	34,769,073.37	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,978,668.56	34,769,073.37	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,978,668.56	34,769,073.37	-6.0%
2) Ending Balance, June 30 (E + F1e)			34,769,073.37	(430,597.26)	-101.2%
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	34,769,073.37	0.00	-100.0%
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	(430,597.26)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,008,433.80		
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	62,864.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	32,925.85		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			35,104,224.63		
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	330,788.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,362.65		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			335,151.26		
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)			34,769,073.37		

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	(360,714.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(360,714.00)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	204,075.47	157,030.42	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			204,090.47	157,030.42	-23.1%
TOTAL, REVENUES			(156,623.53)	157,030.42	-200.3%

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	29,364.71	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	174,233.50	70,812.17	-59.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			203,598.21	70,812.17	-65.2%
CAPITAL OUTLAY					
Land		6100	268.00	3,746,927.80	1398007.4%
Land Improvements		6170	131,890.82	4,015,914.00	2944.9%
Buildings and Improvements of Buildings		6200	922,771.21	27,099,325.97	2836.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,310.59	423,721.11	12699.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,058,240.62	35,285,888.88	3234.4%
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			1,261,838.83	35,356,701.05	2702.0%

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	1,440,402.08	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,440,402.08	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,231,534.91	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,231,534.91	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)			(791,132.83)	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	(360,714.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	204,090.47	157,030.42	-23.1%
5) TOTAL, REVENUES			(156,623.53)	157,030.42	-200.3%
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		1,261,838.83	35,356,701.05	2702.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,261,838.83	35,356,701.05	2702.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,418,462.36)	(35,199,670.63)	2381.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,440,402.08	0.00	-100.0%
b) Transfers Out		7600-7629	2,231,534.91	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			(791,132.83)	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)			(2,209,595.19)	(35,199,670.63)	1493.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,978,668.56	34,769,073.37	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,978,668.56	34,769,073.37	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,978,668.56	34,769,073.37	-6.0%
2) Ending Balance, June 30 (E + F1e)			34,769,073.37	(430,597.26)	-101.2%
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	34,769,073.37	0.00	-100.0%
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	(430,597.26)	New

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
7710	State School Facilities Projects	34,769,073.37	0.00
Total, Restricted Balance		34,769,073.37	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	165,646.87	18,836.23	-88.6%
5) TOTAL, REVENUES			165,646.87	18,836.23	-88.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,632.29	561,000.00	1390.7%
6) Capital Outlay		6000-6999	3,415,004.12	1,006,224.10	-70.5%
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			3,452,636.41	1,567,224.10	-54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,286,989.54)	(1,548,387.87)	-52.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	977,771.86	0.00	-100.0%
b) Transfers Out		7600-7629	128,782.68	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			848,989.18	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)			(2,438,000.36)	(1,548,387.87)	-36.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,991,228.10	1,553,227.74	-61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,991,228.10	1,553,227.74	-61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,991,228.10	1,553,227.74	-61.1%
2) Ending Balance, June 30 (E + F1e)			1,553,227.74	4,839.87	-99.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,553,227.74	4,839.87	-99.7%
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	1,601,639.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,720.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,395.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,608,755.59		
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	3,501.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	52,026.85		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			55,527.85		
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)			1,553,227.74		

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	16,228.74	18,836.23	16.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	149,418.13	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,646.87	18,836.23	-88.6%
TOTAL, REVENUES			165,646.87	18,836.23	-88.6%

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	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	25,671.39	381,000.00	1384.1%
Professional/Consulting Services and Operating Expenditures		5800	11,960.90	180,000.00	1404.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,632.29	561,000.00	1390.7%
CAPITAL OUTLAY					
Land		6100	310.26	0.00	-100.0%
Land Improvements		6170	30,726.93	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,378,704.07	284,724.10	-91.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,262.86	721,500.00	13609.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,415,004.12	1,006,224.10	-70.5%
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			3,452,636.41	1,567,224.10	-54.6%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	977,771.86	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			977,771.86	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	128,782.68	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,782.68	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)			848,989.18	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	165,646.87	18,836.23	-88.6%
5) TOTAL, REVENUES			165,646.87	18,836.23	-88.6%
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		3,452,636.41	1,567,224.10	-54.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,452,636.41	1,567,224.10	-54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,286,989.54)	(1,548,387.87)	-52.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	977,771.86	0.00	-100.0%
b) Transfers Out		7600-7629	128,782.68	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			848,989.18	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)			(2,438,000.36)	(1,548,387.87)	-36.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,991,228.10	1,553,227.74	-61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,991,228.10	1,553,227.74	-61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,991,228.10	1,553,227.74	-61.1%
2) Ending Balance, June 30 (E + F1e)			1,553,227.74	4,839.87	-99.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,553,227.74	4,839.87	-99.7%
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	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,553,227.74	4,839.87
Total, Restricted Balance		1,553,227.74	4,839.87

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	49.36	20.00	-59.5%
5) TOTAL, REVENUES			49.36	20.00	-59.5%
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	40.95	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8.41	20.00	137.8%
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)			8.41	20.00	137.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20.14	28.55	41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20.14	28.55	41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20.14	28.55	41.8%
2) Ending Balance, June 30 (E + F1e)			28.55	48.55	70.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28.55	48.55	70.1%
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	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	28.55		
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			28.55		
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	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)			28.55		

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 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	49.36	20.00	-59.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49.36	20.00	-59.5%
TOTAL, REVENUES			49.36	20.00	-59.5%

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%
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	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	40.95	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40.95	0.00	-100.0%
TOTAL, EXPENDITURES			40.95	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			
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%
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	49.36	20.00	-59.5%
5) TOTAL, REVENUES			49.36	20.00	-59.5%
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	40.95	0.00	-100.0%
10) TOTAL, EXPENDITURES			40.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8.41	20.00	137.8%
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)			8.41	20.00	137.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20.14	28.55	41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20.14	28.55	41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20.14	28.55	41.8%
2) Ending Balance, June 30 (E + F1e)			28.55	48.55	70.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28.55	48.55	70.1%
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	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	28.55	48.55
Total, Restricted Balance		28.55	48.55

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	184,584.26	115,358.00	-37.5%
4) Other Local Revenue		8600-8799	18,430,024.21	12,438,583.19	-32.5%
5) TOTAL, REVENUES			18,614,608.47	12,553,941.19	-32.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,329,148.58	15,327,491.08	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,329,148.58	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,285,459.89	(2,773,549.89)	-184.4%
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)			3,285,459.89	(2,773,549.89)	-184.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,337,384.80	19,622,844.69	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,337,384.80	19,622,844.69	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,337,384.80	19,622,844.69	20.1%
2) Ending Balance, June 30 (E + F1e)			19,622,844.69	16,849,294.80	-14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,622,844.69	16,849,294.80	-14.1%
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	19,622,844.69		
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			19,622,844.69		
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)			19,622,844.69		

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	184,584.26	115,358.00	-37.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			184,584.26	115,358.00	-37.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	15,003,658.64	8,565,685.59	-42.9%
Unsecured Roll		8612	935,192.74	934,294.12	-0.1%
Prior Years' Taxes		8613	(66.79)	4,900.00	-7436.4%
Supplemental Taxes		8614	391,894.37	281,703.48	-28.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	212,359.57	152,000.00	-28.4%
Interest		8660	1,886,985.68	2,500,000.00	32.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,430,024.21	12,438,583.19	-32.5%
TOTAL, REVENUES			18,614,608.47	12,553,941.19	-32.6%

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	6,538,624.20	6,538,624.20	0.0%
Bond Interest and Other Service Charges		7434	8,790,524.38	8,788,866.88	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)			15,329,148.58	15,327,491.08	0.0%
TOTAL, EXPENDITURES			15,329,148.58	15,327,491.08	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					
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	184,584.26	115,358.00	-37.5%
4) Other Local Revenue		8600-8799	18,430,024.21	12,438,583.19	-32.5%
5) TOTAL, REVENUES			18,614,608.47	12,553,941.19	-32.6%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,329,148.58	15,327,491.08	0.0%
10) TOTAL, EXPENDITURES			15,329,148.58	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,285,459.89	(2,773,549.89)	-184.4%
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)			3,285,459.89	(2,773,549.89)	-184.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,337,384.80	19,622,844.69	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,337,384.80	19,622,844.69	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,337,384.80	19,622,844.69	20.1%
2) Ending Balance, June 30 (E + F1e)			19,622,844.69	16,849,294.80	-14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,622,844.69	16,849,294.80	-14.1%
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	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	19,622,844.69	16,849,294.80
Total, Restricted Balance		19,622,844.69	16,849,294.80

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	26,990,165.63	7,188,701.77	-73.4%
3) Other State Revenue		8300-8599	1,894,712.36	1,896,266.00	0.1%
4) Other Local Revenue		8600-8799	1,626,808.23	1,746,918.00	7.4%
5) TOTAL, REVENUES			30,511,686.22	10,831,885.77	-64.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,507,849.68	10,414,842.00	9.5%
3) Employee Benefits		3000-3999	11,227,597.02	6,276,531.00	-44.1%
4) Books and Supplies		4000-4999	14,532,973.33	9,616,521.93	-33.8%
5) Services and Other Operating Expenses		5000-5999	306,274.42	392,693.07	28.2%
6) Depreciation		6000-6999	843,930.99	817,091.00	-3.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,419,781.95	1,334,166.00	-6.0%
9) TOTAL, EXPENSES			37,838,407.39	28,851,845.00	-23.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,326,721.17)	(18,019,959.23)	145.9%
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 NET POSITION (C + D4)			(7,326,721.17)	(18,019,959.23)	145.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,130,171.80	10,803,450.63	-40.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,130,171.80	10,803,450.63	-40.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,130,171.80	10,803,450.63	-40.4%
2) Ending Net Position, June 30 (E + F1e)			10,803,450.63	(7,216,508.60)	-166.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,391,663.70	0.00	-100.0%
b) Restricted Net Position		9797	14,136,505.99	508,210.46	-96.4%
c) Unrestricted Net Position		9790	(7,724,719.06)	(7,724,719.06)	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	9,438,841.69		
c) in Revolving Fund		9130	9,455.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,153,698.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	87,086.28		
6) Stores		9320	824,714.09		
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	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(5,469,627.78)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	7,643,413.55		
g) Accumulated Depreciation - Equipment		9445	(6,624,059.24)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,905,458.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	4,081,038.00		
2) TOTAL, DEFERRED OUTFLOWS			4,081,038.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	267,735.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,969,686.58		
4) Current Loans		9640			
5) Unearned Revenue		9650	74,274.17		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	8,958,151.00		
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			11,269,847.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,913,199.00		
2) TOTAL, DEFERRED INFLOWS			2,913,199.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			10,803,450.63		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	24,528,558.71	7,188,701.77	-70.7%
Donated Food Commodities		8221	2,461,606.92	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,990,165.63	7,188,701.77	-73.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,894,712.36	1,896,266.00	0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,894,712.36	1,896,266.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,619,416.70	1,743,598.00	7.7%
Interest		8660	4,634.32	1,923.00	-58.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,757.21	1,397.00	-49.3%
TOTAL, OTHER LOCAL REVENUE			1,626,808.23	1,746,918.00	7.4%
TOTAL, REVENUES			30,511,686.22	10,831,885.77	-64.5%

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	7,050,997.61	7,545,332.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	1,652,872.83	1,862,937.00	12.7%
Clerical, Technical and Office Salaries		2400	752,272.26	915,138.00	21.6%
Other Classified Salaries		2900	51,706.98	91,435.00	76.8%
TOTAL, CLASSIFIED SALARIES			9,507,849.68	10,414,842.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,725,414.33	1,122,368.00	-87.1%
OASDI/Medicare/Alternative		3301-3302	612,298.38	2,475,876.00	304.4%
Health and Welfare Benefits		3401-3402	1,526,031.55	2,278,545.00	49.3%
Unemployment Insurance		3501-3502	4,458.27	4,951.00	11.1%
Workers' Compensation		3601-3602	167,810.14	176,255.00	5.0%
OPEB, Allocated		3701-3702	84,169.11	101,532.00	20.6%
OPEB, Active Employees		3751-3752	107,415.24	117,004.00	8.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,227,597.02	6,276,531.00	-44.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,346.30	258.00	-80.8%
Materials and Supplies		4300	306,709.97	265,520.00	-13.4%
Noncapitalized Equipment		4400	341,887.88	199,373.00	-41.7%
Food		4700	13,883,029.18	9,151,370.93	-34.1%
TOTAL, BOOKS AND SUPPLIES			14,532,973.33	9,616,521.93	-33.8%

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	9,023.38	4,924.00	-45.4%
Dues and Memberships		5300	6,352.96	8,157.00	28.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	373,566.09	466,439.00	24.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,320.51	82,136.00	25.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(525,704.42)	(508,984.93)	-3.2%
Professional/Consulting Services and Operating Expenditures		5800	326,304.93	285,829.00	-12.4%
Communications		5900	51,410.97	54,193.00	5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			306,274.42	392,693.07	28.2%
DEPRECIATION					
Depreciation Expense		6900	843,930.99	817,091.00	-3.2%
TOTAL, DEPRECIATION			843,930.99	817,091.00	-3.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,419,781.95	1,334,166.00	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,419,781.95	1,334,166.00	-6.0%
TOTAL, EXPENSES			37,838,407.39	28,851,845.00	-23.7%

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	26,990,165.63	7,188,701.77	-73.4%
3) Other State Revenue		8300-8599	1,894,712.36	1,896,266.00	0.1%
4) Other Local Revenue		8600-8799	1,626,808.23	1,746,918.00	7.4%
5) TOTAL, REVENUES			30,511,686.22	10,831,885.77	-64.5%
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		35,931,092.33	26,893,107.00	-25.2%
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		8,817.15	109,556.00	1142.5%
7) General Administration	7000-7999		1,419,781.95	1,334,166.00	-6.0%
8) Plant Services	8000-8999		478,715.96	515,016.00	7.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			37,838,407.39	28,851,845.00	-23.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,326,721.17)	(18,019,959.23)	145.9%
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 NET POSITION (C + D4)			(7,326,721.17)	(18,019,959.23)	145.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,130,171.80	10,803,450.63	-40.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,130,171.80	10,803,450.63	-40.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,130,171.80	10,803,450.63	-40.4%
2) Ending Net Position, June 30 (E + F1e)			10,803,450.63	(7,216,508.60)	-166.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,391,663.70	0.00	-100.0%
b) Restricted Net Position		9797	14,136,505.99	508,210.46	-96.4%
c) Unrestricted Net Position		9790	(7,724,719.06)	(7,724,719.06)	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	13,924,549.00	377,075.22
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	211,956.99	131,135.24
Total, Restricted Net Position		14,136,505.99	508,210.46

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	11,810,141.32	13,703,641.66	16.0%
5) TOTAL, REVENUES			11,810,141.32	13,703,641.66	16.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	413,098.28	495,431.34	19.9%
3) Employee Benefits		3000-3999	140,496.91	205,762.06	46.5%
4) Books and Supplies		4000-4999	9,440.00	12,766.40	35.2%
5) Services and Other Operating Expenses		5000-5999	5,157,927.20	13,680,523.71	165.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,720,962.39	14,394,483.51	151.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,089,178.93	(690,841.85)	-111.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,089,178.93	(690,841.85)	-111.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,726,231.74	24,815,410.67	32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,726,231.74	24,815,410.67	32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,726,231.74	24,815,410.67	32.5%
2) Ending Net Position, June 30 (E + F1e)			24,815,410.67	24,124,568.82	-2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	24,815,410.67	24,124,568.82	-2.8%
c) Unrestricted Net Position		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	42,760,186.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	600,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	110,991.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	961,555.73		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			44,432,733.65		
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	19,614,100.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,222.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			19,617,322.98		
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)			24,815,410.67		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	195,021.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	11,615,119.65	13,703,641.66	18.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,810,141.32	13,703,641.66	16.0%
TOTAL, REVENUES			11,810,141.32	13,703,641.66	16.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	55,276.16	108,984.00	97.2%
Clerical, Technical and Office Salaries		2400	346,524.62	386,447.34	11.5%
Other Classified Salaries		2900	11,297.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			413,098.28	495,431.34	19.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,311.14	64,653.79	39.6%
OASDI/Medicare/Alternative		3301-3302	31,288.17	37,900.50	21.1%
Health and Welfare Benefits		3401-3402	50,778.40	82,989.20	63.4%
Unemployment Insurance		3501-3502	208.27	247.72	18.9%
Workers' Compensation		3601-3602	7,416.81	8,818.69	18.9%
OPEB, Allocated		3701-3702	0.00	5,172.30	New
OPEB, Active Employees		3751-3752	4,494.12	5,979.86	33.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			140,496.91	205,762.06	46.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	693.02	170.91	-75.3%
Materials and Supplies		4300	8,746.98	6,200.00	-29.1%
Noncapitalized Equipment		4400	0.00	6,395.49	New
TOTAL, BOOKS AND SUPPLIES			9,440.00	12,766.40	35.2%

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	2,956.92	1,700.00	-42.5%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	469,695.09	510,000.00	8.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	847.01	2,400.00	183.3%
Transfers of Direct Costs - Interfund		5750	5,094.53	3,500.00	-31.3%
Professional/Consulting Services and Operating Expenditures		5800	4,679,193.64	13,161,398.36	181.3%
Communications		5900	140.01	1,025.35	632.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,157,927.20	13,680,523.71	165.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,720,962.39	14,394,483.51	151.6%

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					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,810,141.32	13,703,641.66	16.0%
5) TOTAL, REVENUES			11,810,141.32	13,703,641.66	16.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,720,962.39	14,394,483.51	151.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,720,962.39	14,394,483.51	151.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,089,178.93	(690,841.85)	-111.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,089,178.93	(690,841.85)	-111.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,726,231.74	24,815,410.67	32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,726,231.74	24,815,410.67	32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,726,231.74	24,815,410.67	32.5%
2) Ending Net Position, June 30 (E + F1e)			24,815,410.67	24,124,568.82	-2.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	24,815,410.67	24,124,568.82	-2.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	24,815,410.67	24,124,568.82
Total, Restricted Net Position		24,815,410.67	24,124,568.82

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	2,207.63	2,100.00	-4.9%
5) TOTAL, REVENUES			2,207.63	2,100.00	-4.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,000.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,207.63	2,100.00	73.9%
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 NET POSITION (C + D4)			1,207.63	2,100.00	73.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	392,670.46	393,878.09	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,670.46	393,878.09	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			392,670.46	393,878.09	0.3%
2) Ending Net Position, June 30 (E + F1e)			393,878.09	395,978.09	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	393,878.09	395,978.09	0.5%
c) Unrestricted Net Position		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	393,182.35		
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	695.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			393,878.09		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			393,878.09		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,207.63	2,100.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,207.63	2,100.00	-4.9%
TOTAL, REVENUES			2,207.63	2,100.00	-4.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	1,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,000.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,000.00	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%
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 + 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	2,207.63	2,100.00	-4.9%
5) TOTAL, REVENUES			2,207.63	2,100.00	-4.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,000.00	0.00	-100.0%
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, EXPENSES			1,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,207.63	2,100.00	73.9%
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 NET POSITION (C + D4)			1,207.63	2,100.00	73.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	392,670.46	393,878.09	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,670.46	393,878.09	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			392,670.46	393,878.09	0.3%
2) Ending Net Position, June 30 (E + F1e)			393,878.09	395,978.09	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	393,878.09	395,978.09	0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	393,878.09	395,978.09
Total, Restricted Net Position		393,878.09	395,978.09

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)	47,371.60	47,260.05	47,482.34	47,225.57	47,225.57	47,225.57
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)	47,371.60	47,260.05	47,482.34	47,225.57	47,225.57	47,225.57
5. District Funded County Program ADA						
a. County Community Schools	30.76	31.97	30.76	166.76	166.76	166.76
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	0.99	0.99	0.99			
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)	31.75	32.96	31.75	166.76	166.76	166.76
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	47,403.35	47,293.01	47,514.09	47,392.33	47,392.33	47,392.33
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	32,151,832.81		32,151,832.81			32,151,832.81
Work in Progress	525,666,134.00	(55,358,749.00)	470,307,385.00	8,777,965.00	463,385,554.00	15,699,796.00
Total capital assets not being depreciated	557,817,966.81	(55,358,749.00)	502,459,217.81	8,777,965.00	463,385,554.00	47,851,628.81
Capital assets being depreciated:						
Land Improvements	43,149,683.57	6,391,243.43	49,540,927.00			49,540,927.00
Buildings	479,336,677.00	86,749,938.00	566,086,615.00	500,931,398.00		1,067,018,013.00
Equipment	31,182,995.00	1,789,929.00	32,972,924.00	6,172,679.00	198,990.00	38,946,613.00
Total capital assets being depreciated	553,669,355.57	94,931,110.43	648,600,466.00	507,104,077.00	198,990.00	1,155,505,553.00
Accumulated Depreciation for:						
Land Improvements	(34,620,313.74)	(199,198.26)	(34,819,512.00)	(1,130,278.00)		(35,949,790.00)
Buildings	(137,611,132.51)	(1,291,346.49)	(138,902,479.00)	(25,605,517.00)		(164,507,996.00)
Equipment	(25,103,588.00)	(176,154.00)	(25,279,742.00)	(1,909,584.00)	(188,166.00)	(27,001,160.00)
Total accumulated depreciation	(197,335,034.25)	(1,666,698.75)	(199,001,733.00)	(28,645,379.00)	(188,166.00)	(227,458,946.00)
Total capital assets being depreciated, net	356,334,321.32	93,264,411.68	449,598,733.00	478,458,698.00	10,824.00	928,046,607.00
Governmental activity capital assets, net	914,152,288.13	37,905,662.68	952,057,950.81	487,236,663.00	463,396,378.00	975,898,235.81
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	8,841,937.17		8,841,937.17			8,841,937.17
Equipment	7,586,766.70		7,586,766.70	56,646.85		7,643,413.55
Total capital assets being depreciated	16,428,703.87	0.00	16,428,703.87	56,646.85	0.00	16,485,350.72
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(5,026,239.42)		(5,026,239.42)	(443,388.36)		(5,469,627.78)
Equipment	(6,223,516.61)		(6,223,516.61)	(400,542.63)		(6,624,059.24)
Total accumulated depreciation	(11,249,756.03)	0.00	(11,249,756.03)	(843,930.99)	0.00	(12,093,687.02)
Total capital assets being depreciated, net	5,178,947.84	0.00	5,178,947.84	(787,284.14)	0.00	4,391,663.70
Business-type activity capital assets, net	5,178,947.84	0.00	5,178,947.84	(787,284.14)	0.00	4,391,663.70

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)	ESEA TITLE 1	INDIAN EDUCATION	MENTAL HEALTH SVCS - SB 87	VEA CARL PERKINS	SPECIAL ED - CA PROMISE GRANT	PREPARE AND PREVENT	ALTERNATE DISPUTE RESOLUTION
	3010	4510	3327	3550	5814	5818	3395
	8290	8290	8182	8290	8290	8290	8182
	VARIES	880-505	878-508	748-512	878-514	730-518	878-532
AWARD							
1. Prior Year Carryover	10,379,792.32	0.00	0.00	0.00	0.00	312,721.31	0.00
2. a. Current Year Award	25,427,930.00	121,374.00	570,681.00	646,882.00	225,361.00	744,071.53	21,097.00
b. Transferability (NCLB)					8,329.38		
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	25,427,930.00	121,374.00	570,681.00	646,882.00	233,690.38	744,071.53	21,097.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	35,807,722.32	121,374.00	570,681.00	646,882.00	233,690.38	1,056,792.84	21,097.00
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	24,782,333.32	107,899.50	0.00	290,299.94	21,494.34	589,194.48	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	24,782,333.32	107,899.50	0.00	290,299.94	21,494.34	589,194.48	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	26,980,893.57	117,264.54	156,925.26	646,882.00	184,504.76	643,985.27	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	26,980,893.57	117,264.54	156,925.26	646,882.00	184,504.76	643,985.27	0.00
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)	(2,198,560.25)	(9,365.04)	(156,925.26)	(356,582.06)	(163,010.42)	(54,790.79)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,198,560.25	9,365.04	156,925.26	356,582.06	163,010.42	54,790.79	
14. Unused Grant Award Calculation (line 4 minus line 9)	8,826,828.75	4,109.46	413,755.74	0.00	49,185.62	412,807.57	21,097.00
15. If Carryover is allowed, enter line 14 amount here	8,826,828.75	4,109.46	413,755.74	0.00	0.00	412,807.57	21,097.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,980,893.57	117,264.54	156,925.26	646,882.00	184,504.76	643,985.27	0.00

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

FEDERAL PROGRAM NAME	TITLE II HUMAN RESOURCES	TITLE III IMMIGRANTS	TITLE III LEP STUDENT	NCLB: TITLE II	DEPT REHAB	HOMELESS CHILDREN	EARLY INTERVENTION
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4035	4201	4203	4036	3410	5630	3385
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8182
LOCAL DESCRIPTION (if any)	536-538/541-542	778-543/548	778-544/549	844-551	896-568	802-586	878-588
AWARD							
1. Prior Year Carryover	207,910.28	0.00	209,234.95	44,209.56	307,599.34	0.00	0.00
2. a. Current Year Award	3,346,357.00	49,767.00	1,328,748.00	0.00	433,191.28	164,064.00	59,697.00
b. Transferability (NCLB)					(8,329.38)		
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,346,357.00	49,767.00	1,328,748.00	0.00	424,861.90	164,064.00	59,697.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,554,267.28	49,767.00	1,537,982.95	44,209.56	732,461.24	164,064.00	59,697.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	136,517.95	44,209.56	307,599.34	0.00	0.00
6. Cash Received in Current Year	3,165,703.28	10,521.00	1,012,398.00	0.00	424,861.90	45,738.60	29,849.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,165,703.28	10,521.00	1,148,915.95	44,209.56	732,461.24	45,738.60	29,849.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,787,033.11	27,934.40	844,130.57	(1,925.00)	413,265.48	164,064.00	59,697.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,787,033.11	27,934.40	844,130.57	(1,925.00)	413,265.48	164,064.00	59,697.00
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)	378,670.17	(17,413.40)	304,785.38	46,134.56	319,195.76	(118,325.40)	(29,848.00)
a. Unearned Revenue	378,670.17		304,785.38	46,134.56	319,195.76		
b. Accounts Payable							
c. Accounts Receivable		17,413.40				118,325.40	29,848.00
14. Unused Grant Award Calculation (line 4 minus line 9)	767,234.17	21,832.60	693,852.38	46,134.56	319,195.76	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	767,234.17	21,832.60	693,852.38	46,134.56	319,195.76		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,787,033.11	27,934.40	844,130.57	(1,925.00)	413,265.48	164,064.00	59,697.00

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

FEDERAL PROGRAM NAME	PRESCHOOL LOCAL	PRESCHOOL LOCAL CEIS	PRESCHOOL EXPANSION	PRESCHOOL EXPANSION CEIS	PRESCHOOL STAFF DEVELOPMENT	SPECIAL ED IDEA	SPECIAL ED IDEA CEIS
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3320	3332	3315	3318	3345	3310	3312
REVENUE OBJECT	8182	8990	8182	8990	8182	8181	8990
LOCAL DESCRIPTION (if any)	878-589	878-590	878-592	878-593	878-594	878-801	878-806
AWARD							
1. Prior Year Carryover		38,633.00		22,207.00	0.00	(1,399,711.48)	1,399,711.48
2. a. Current Year Award	253,502.00		147,773.00		1,715.00	9,306,671.00	
b. Transferability (NCLB)						(1,396,000.65)	1,396,000.65
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	253,502.00	0.00	147,773.00	0.00	1,715.00	7,910,670.35	1,396,000.65
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	253,502.00	38,633.00	147,773.00	22,207.00	1,715.00	6,510,958.87	2,795,712.13
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00			
6. Cash Received in Current Year	(38,633.00)	0.00	(22,207.00)	0.00	422.00	1,107,600.47	1,146,180.53
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(38,633.00)	0.00	(22,207.00)	0.00	422.00	1,107,600.47	1,146,180.53
EXPENDITURES							
9. Donor-Authorized Expenditures	253,502.00	38,633.00	147,773.00	22,207.00	1,715.00	6,510,958.87	1,146,180.53
10. Non Donor-Authorized Expenditures	1,757.53		11,239.05			2,992,400.23	
11. Total Expenditures (lines 9 & 10)	255,259.53	38,633.00	159,012.05	22,207.00	1,715.00	9,503,359.10	1,146,180.53
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)	(292,135.00)	(38,633.00)	(169,980.00)	(22,207.00)	(1,293.00)	(5,403,358.40)	0.00
a. Unearned Revenue							0.00
b. Accounts Payable							
c. Accounts Receivable	292,135.00	38,633.00	169,980.00	22,207.00	1,293.00	5,403,358.40	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	1,649,531.60
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)	253,502.00	38,633.00	147,773.00	22,207.00	1,715.00	6,510,958.87	1,146,180.53

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

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	11,522,307.76
2. a. Current Year Award	42,848,881.81
b. Transferability (NCLB)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	42,848,881.81
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2d, & 3)	54,371,189.57
REVENUES	
5. Unearned Revenue Deferred from Prior Year	488,326.85
6. Cash Received in Current Year	32,673,656.36
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	33,161,983.21
EXPENDITURES	
9. Donor-Authorized Expenditures	41,145,624.36
10. Non Donor-Authorized Expenditures	3,005,396.81
11. Total Expenditures (lines 9 & 10)	44,151,021.17
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)	(7,983,641.15)
a. Unearned Revenue	1,048,785.87
b. Accounts Payable	0.00
c. Accounts Receivable	9,032,427.02
14. Unused Grant Award Calculation (line 4 minus line 9)	13,225,565.21
15. If Carryover is allowed, enter line 14 amount here	11,526,847.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,145,624.36

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

STATE PROGRAM NAME	WORKABILITY 1 PROGRAM	INFANT DISCRETIONARY	ASES PROGRAM	CA PARTNERSHIP	CARDINAL PARTNERSHIP	CA PARTNERSHIP ACADEMY	CA PARTNERSHIP
RESOURCE CODE	6520	6515	6010	7220	7220	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	896-437	878-439	747-459	406-479	406-480	410-481	410-482
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	10,055.32	6,459.61	14,730.21	11,994.85
2. a. Current Year Award	381,161.00	7,931.00	8,857,845.50	73,620.00	73,620.00	73,620.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	381,161.00	7,931.00	8,857,845.50	73,620.00	73,620.00	73,620.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	381,161.00	7,931.00	8,857,845.50	83,675.32	80,079.61	88,350.21	11,994.85
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	3,081.35	0.00	0.00	6,994.85
6. Cash Received in Current Year	245,402.00	0.00	7,972,060.96	72,450.00	43,269.41	51,540.01	2,500.00
7. Contributed Matching Funds	0.00	0.00		0.00			0.00
8. Total Available (sum lines 5, 6, & 7)	245,402.00	0.00	7,972,060.96	75,531.35	43,269.41	51,540.01	9,494.85
EXPENDITURES							
9. Donor-Authorized Expenditures	381,161.00	7,931.00	8,857,845.50	74,283.20	54,350.37	57,011.91	2,788.76
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	381,161.00	7,931.00	8,857,845.50	74,283.20	54,350.37	57,011.91	2,788.76
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)	(135,759.00)	(7,931.00)	(885,784.54)	1,248.15	(11,080.96)	(5,471.90)	6,706.09
a. Unearned Revenue				1,248.15			6,706.09
b. Accounts Payable							
c. Accounts Receivable	135,759.00	7,931.00	885,784.54		11,080.96	5,471.90	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	9,392.12	25,729.24	31,338.30	9,206.09
15. If Carryover is allowed, enter line 14 amount here				9,392.12	25,729.24	31,338.30	9,206.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	381,161.00	7,931.00	8,857,845.50	74,283.20	54,350.37	57,011.91	2,788.76

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

STATE PROGRAM NAME	MEDICAL MANUFACTURING	CTEIG	CA PARTNERSHIP CLEAN TECH	SPECIAL ED - STATE LOCAL ASSISTANCE	TOTAL
RESOURCE CODE	7370	6387	6386	6501	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	412-483	748-485	410-495	878-805	
AWARD					
1. Prior Year Carryover	52,535.03	0.00	37,933.14	0.00	133,708.16
2. a. Current Year Award	0.00	1,583,991.50	129,750.00	17,103.00	11,198,642.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,583,991.50	129,750.00	17,103.00	11,198,642.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	52,535.03	1,583,991.50	167,683.14	17,103.00	11,332,350.16
REVENUES					
5. Unearned Revenue Deferred from Prior Year	42,535.03		0.00	0.00	52,611.23
6. Cash Received in Current Year	0.00	1,583,991.50	102,808.14	0.00	10,074,022.02
7. Contributed Matching Funds	0.00	0.00		0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	42,535.03	1,583,991.50	102,808.14	0.00	10,126,633.25
EXPENDITURES					
9. Donor-Authorized Expenditures	52,535.03	0.00	146,948.00	17,103.00	9,651,957.77
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	52,535.03	0.00	146,948.00	17,103.00	9,651,957.77
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)	(10,000.00)	1,583,991.50	(44,139.86)	(17,103.00)	474,675.48
a. Unearned Revenue		1,583,991.50			1,591,945.74
b. Accounts Payable					0.00
c. Accounts Receivable	10,000.00		44,139.86	17,103.00	1,117,270.26
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,583,991.50	20,735.14	0.00	1,680,392.39
15. If Carryover is allowed, enter line 14 amount here			20,735.14		96,400.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	52,535.03	0.00	146,948.00	17,103.00	9,651,957.77

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

LOCAL PROGRAM NAME	CETF - CALIF EMERGING TECH FUND	HEALTH & WELLNESS	PACKPARD FOUNDATION	AFTER SCHOOL DONATIONS	EDISON INTERNATIONAL	ADOLESCENT HEALTH	CHILD DEVELOPMENT
RESOURCE CODE	9074	9036	9053	9063	9040	9050	9042
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	880-044	775/124	747-145	747-146	136-226	798-233	871-250
AWARD							
1. Prior Year Carryover	50,000.00	211.52	93,332.00	46,209.51	1,724.66	0.00	1,525.61
2. a. Current Year Award	45,074.21	0.00	50,000.00	8,841.99	0.00	30,456.00	1,137.21
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	45,074.21	0.00	50,000.00	8,841.99	0.00	30,456.00	1,137.21
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	95,074.21	211.52	143,332.00	55,051.50	1,724.66	30,456.00	2,662.82
REVENUES							
5. Unearned Revenue Deferred from Prior Year	50,000.00	211.52	93,332.00	46,209.51	1,724.66	2,155.19	1,525.61
6. Cash Received in Current Year	40,000.00		50,000.00	8,841.99	0.00	0.00	1,137.21
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	90,000.00	211.52	143,332.00	55,051.50	1,724.66	2,155.19	2,662.82
EXPENDITURES							
9. Donor-Authorized Expenditures	87,097.64	0.00	16,477.22	0.00	0.00	23.86	630.33
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	87,097.64	0.00	16,477.22	0.00	0.00	23.86	630.33
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)	2,902.36	211.52	126,854.78	55,051.50	1,724.66	2,131.33	2,032.49
a. Unearned Revenue	2,902.36	211.52	126,854.78	55,051.50	1,724.66	2,131.33	2,032.49
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	7,976.57	211.52	126,854.78	55,051.50	1,724.66	30,432.14	2,032.49
15. If Carryover is allowed, enter line 14 amount here	7,976.57	211.52	126,854.78	55,051.50	1,724.66	2,131.33	2,032.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	87,097.64	0.00	16,477.22	0.00	0.00	23.86	630.33

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

LOCAL PROGRAM NAME	SYNOPSIS OUTREACH FOUNDATION	PUENTE PROJECT	RICHARDSON DONATION	CALIF GEAR UP	AK FOUNDATION	CTE TEACH	VANIR FOUNDATION
RESOURCE CODE	9066	9064	9048	9059	9069	9052	9076
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	160-301	410-303	312-305	310-309	768-317	768-318	199-319
AWARD							
1. Prior Year Carryover	2,502.33	5,755.33	150.71	0.00	2,226.73	13,555.90	0.00
2. a. Current Year Award	0.00	0.00	13,500.00	7,500.00	0.00	0.00	39,900.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	13,500.00	7,500.00	0.00	0.00	39,900.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,502.33	5,755.33	13,650.71	7,500.00	2,226.73	13,555.90	39,900.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,502.33	5,755.33	150.71	0.00	2,226.73	13,555.90	0.00
6. Cash Received in Current Year	0.00	0.00	13,500.00	0.00	0.00	0.00	26,622.06
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,502.33	5,755.33	13,650.71	0.00	2,226.73	13,555.90	26,622.06
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	4,995.33	(361.35)	7,500.00	104.90	423.44	23,335.43
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	4,995.33	(361.35)	7,500.00	104.90	423.44	23,335.43
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)	2,502.33	760.00	14,012.06	(7,500.00)	2,121.83	13,132.46	3,286.63
a. Unearned Revenue	2,502.33	760.00	14,012.06		2,121.83	13,132.46	3,286.63
b. Accounts Payable							
c. Accounts Receivable				7,500.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	2,502.33	760.00	14,012.06	0.00	2,121.83	13,132.46	16,564.57
15. If Carryover is allowed, enter line 14 amount here	2,502.33	760.00	14,012.06		2,121.83	13,132.46	16,564.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	4,995.33	(361.35)	7,500.00	104.90	423.44	23,335.43

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

LOCAL PROGRAM NAME	THE CALIF ENDOWMENT @ SIERRA	DISCOVER BRIGHTER	INVESTING IN INNOVATION	CFC PRE-K ACADEMY	TOTAL
RESOURCE CODE	9068	9065	9070	9056	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	504-321	502-330	768-331	701-367	
AWARD					
1. Prior Year Carryover	1,220.37	12,535.00	60,000.00	0.00	290,949.67
2. a. Current Year Award	0.00	0.00	60,000.00	597,375.50	853,784.91
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	60,000.00	597,375.50	853,784.91
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,220.37	12,535.00	120,000.00	597,375.50	1,144,734.58
REVENUES					
5. Unearned Revenue Deferred from Prior Year	1,220.37	12,535.00	0.00	0.00	233,104.86
6. Cash Received in Current Year	0.00	0.00	0.00	440,120.96	580,222.22
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	1,220.37	12,535.00	0.00	440,120.96	813,327.08
EXPENDITURES					
9. Donor-Authorized Expenditures	77.50	0.00	66,061.06	597,375.50	803,740.86
10. Non Donor-Authorized Expenditures				121,240.09	121,240.09
11. Total Expenditures (lines 9 & 10)	77.50	0.00	66,061.06	718,615.59	924,980.95
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,142.87	12,535.00	(66,061.06)	(157,254.54)	9,586.22
a. Unearned Revenue	1,142.87	12,535.00			240,401.82
b. Accounts Payable					0.00
c. Accounts Receivable			66,061.06	157,254.54	230,815.60
14. Unused Grant Award Calculation (line 4 minus line 9)	1,142.87	12,535.00	53,938.94	0.00	340,993.72
15. If Carryover is allowed, enter line 14 amount here	1,142.87	12,535.00	53,938.94		312,692.91
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	77.50	0.00	66,061.06	597,375.50	803,740.86

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

FEDERAL PROGRAM NAME	MEDI-CAL BILLING	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	828-585	
AWARD		
1. Prior Year Restricted Ending Balance	582,247.73	582,247.73
2. a. Current Year Award	385,970.44	385,970.44
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	385,970.44	385,970.44
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	968,218.17	968,218.17
REVENUES		
5. Cash Received in Current Year	383,333.38	383,333.38
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,637.06	2,637.06
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,637.06	2,637.06
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	385,970.44	385,970.44
EXPENDITURES		
10. Donor-Authorized Expenditures	619,158.34	619,158.34
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	619,158.34	619,158.34
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	349,059.83	349,059.83

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

STATE PROGRAM NAME	MAINTENANCE OF FACILITIES	QEIA	EDUCATOR EFFECTIVENESS	LOTTERY INCOME	SPECIAL ED APPORTIONMENT	SPECIAL ED PARENT INFANT	MENTAL HEALTH SVCS
RESOURCE CODE	8150	7400	6264	6300	6500	6510	6512
REVENUE OBJECT	8980	8590	8590	8560	8311/8319	8311	8590
LOCAL DESCRIPTION (if any)	740-076	436	700-200	702/732	VARIOUS	878-803	878-807
AWARD							
1. Prior Year Restricted Ending Balance	0.00	2,398,213.02	0.00	1,233,164.46	524,569.00	319,529.25	4,720,016.09
2. a. Current Year Award	12,748,002.15	0.00	4,182,921.00	2,552,868.70	25,805,273.00	487,649.00	3,049,550.00
b. Other Adjustments		0.00			663,220.34		
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,748,002.15	0.00	4,182,921.00	2,552,868.70	26,468,493.34	487,649.00	3,049,550.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	12,748,002.15	2,398,213.02	4,182,921.00	3,786,033.16	26,993,062.34	807,178.25	7,769,566.09
REVENUES							
5. Cash Received in Current Year	12,748,002.15	0.00	4,182,921.00	163,401.10	26,329,842.00	487,649.00	2,244,948.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00			(524,569.00)		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,389,467.60	663,220.34	0.00	804,602.00
b. Noncurrent Accounts Receivable				2,389,467.60			
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	663,220.34	0.00	804,602.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	12,748,002.15	0.00	4,182,921.00	163,401.10	26,993,062.34	487,649.00	3,049,550.00
EXPENDITURES							
10. Donor-Authorized Expenditures	12,667,515.89	2,398,213.02	0.00	3,107,928.25	26,993,062.34	694,262.60	2,160,784.29
11. Non Donor-Authorized Expenditures					26,456,332.63		
12. Total Expenditures (line 10 plus line 11)	12,667,515.89	2,398,213.02	0.00	3,107,928.25	53,449,394.97	694,262.60	2,160,784.29
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	80,486.26	0.00	4,182,921.00	678,104.91	0.00	112,915.65	5,608,781.80

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

STATE PROGRAM NAME	PROP 39 CALIF CLEAN ENERGY	TOTAL
RESOURCE CODE	6230	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	784-P39	
AWARD		
1. Prior Year Restricted Ending Balance	760,127.40	9,955,619.22
2. a. Current Year Award	2,943,234.00	51,769,497.85
b. Other Adjustments		663,220.34
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,943,234.00	52,432,718.19
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,703,361.40	62,388,337.41
REVENUES		
5. Cash Received in Current Year	2,943,234.00	49,099,997.25
6. Amounts Included in Line 5 for Prior Year Adjustments		(524,569.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,857,289.94
b. Noncurrent Accounts Receivable		2,389,467.60
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,467,822.34
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	2,943,234.00	50,567,819.59
EXPENDITURES		
10. Donor-Authorized Expenditures	409,053.67	48,430,820.06
11. Non Donor-Authorized Expenditures		26,456,332.63
12. Total Expenditures (line 10 plus line 11)	409,053.67	74,887,152.69
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	3,294,307.73	13,957,517.35

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

LOCAL PROGRAM NAME	RDA STATE COLLEGE	RDA CENTRAL CITY NORTH	RDA CENTRAL CITY WEST	RDA SOUTHEAST	RDA NORTHWEST	RDA TRI CITY	RDA SOUTH VALLEY
RESOURCE CODE	9023	9014	9015	9016	9017	9018	9019
REVENUE OBJECT	8625	8625	8625	8625	8625	8625	8625
LOCAL DESCRIPTION (if any)	710-020	710-021	710-022	710-023	710-024	710-025	710-026
AWARD							
1. Prior Year Restricted Ending Balance	1,095,078.22	44,070.53	2,808.33	85,954.22	845,983.14	170,686.49	279,324.45
2. a. Current Year Award	594,968.44	19,267.83	38,852.82	13,422.41	568,082.35	1,756.85	141,564.70
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	594,968.44	19,267.83	38,852.82	13,422.41	568,082.35	1,756.85	141,564.70
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,690,046.66	63,338.36	41,661.15	99,376.63	1,414,065.49	172,443.34	420,889.15
REVENUES							
5. Cash Received in Current Year	594,968.44	19,267.83	38,852.82	13,422.41	568,082.35	1,756.85	141,564.70
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	594,968.44	19,267.83	38,852.82	13,422.41	568,082.35	1,756.85	141,564.70
EXPENDITURES							
10. Donor-Authorized Expenditures	765,456.59	0.00	0.00	0.00	86,301.35	11,000.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	765,456.59	0.00	0.00	0.00	86,301.35	11,000.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	924,590.07	63,338.36	41,661.15	99,376.63	1,327,764.14	161,443.34	420,889.15

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

LOCAL PROGRAM NAME	RDA UPTOWN	RDA MT. VERNON II	PROJECT INSPIRE GRANT	RDA MT. VERNON	RDA HIGHLAND	RDA 40TH STREET	INLAND VALLEY DEVELOPMENT
RESOURCE CODE	9020	9021	9031	9010	9010	9026	9033
REVENUE OBJECT	8625	8625	8699	8625	8625	8625	8625
LOCAL DESCRIPTION (if any)	710-027	710-028	880-116	710-120	710-121	710-122	710-123
AWARD							
1. Prior Year Restricted Ending Balance	470,887.28	522,056.98	2,500.00	339,898.18	2,376,165.96	186,980.30	4,136,717.19
2. a. Current Year Award	261,269.74	179,156.19	0.00	25.38	804,629.15	51,148.72	2,091,979.93
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	261,269.74	179,156.19	0.00	25.38	804,629.15	51,148.72	2,091,979.93
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	732,157.02	701,213.17	2,500.00	339,923.56	3,180,795.11	238,129.02	6,228,697.12
REVENUES							
5. Cash Received in Current Year	261,269.74	179,156.19	0.00	25.38	804,629.15	51,148.72	2,091,979.93
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	261,269.74	179,156.19	0.00	25.38	804,629.15	51,148.72	2,091,979.93
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	170,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	170,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	732,157.02	701,213.17	2,500.00	339,923.56	3,180,795.11	238,129.02	6,058,697.12

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

LOCAL PROGRAM NAME	OPERATION SAVE A GENERATION	ASTERISK PROGRAM	RALPH'S /FOOD4LESS	GOVERNOR'S CHALLENGE	EMMANUEL UNITED METHODIST	RDA	SANBAG
RESOURCE CODE	9060	9046	9032	9030	9037	9010	9024
REVENUE OBJECT	8699	8699	8699	8699	8699	8625	8699
LOCAL DESCRIPTION (if any)	880-125	893-126	314-128	148	700-186	700-200	218
AWARD							
1. Prior Year Restricted Ending Balance	3,103.51	8,872.19	1,347.48	1,418.17	800.00	402,309.48	10,743.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,103.51	8,872.19	1,347.48	1,418.17	800.00	402,309.48	10,743.00
REVENUES							
5. Cash Received in Current Year		0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	74.58	0.00	1,209.81	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	74.58	0.00	1,209.81	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,028.93	8,872.19	137.67	1,418.17	800.00	402,309.48	10,743.00

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

LOCAL PROGRAM NAME	SAN MANUEL TRIBAL	KAISER	FINE ARTS	ROP BAKERY OCCUPATION	RAMP UP	ROP FLORAL DESIGN	ROP CHILDCARE
RESOURCE CODE	9025	9073	9075	9650	9071	9650	9650
REVENUE OBJECT	8699	8699	8699	8677	8699	8677	8677
LOCAL DESCRIPTION (if any)	219	304	326	700-338	768-348	700-359	700-380
AWARD							
1. Prior Year Restricted Ending Balance	4,165.12	7,113.19	0.00	9,240.37	503,125.00	6,571.82	91,622.54
2. a. Current Year Award	0.00	23,242.87	16,606.00	0.00	383,927.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	23,242.87	16,606.00	0.00	383,927.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,165.12	30,356.06	16,606.00	9,240.37	887,052.00	6,571.82	91,622.54
REVENUES							
5. Cash Received in Current Year	0.00	23,242.87	16,606.00		191,963.50	0.00	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	0.00	0.00	191,963.50	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	191,963.50	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	23,242.87	16,606.00	0.00	383,927.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	623.33	18,284.48	15,128.20	0.00	63,773.33	0.00	346.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	623.33	18,284.48	15,128.20	0.00	63,773.33	0.00	346.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,541.79	12,071.58	1,477.80	9,240.37	823,278.67	6,571.82	91,276.54

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

LOCAL PROGRAM NAME	ROP RESTAURANT	TOTAL
RESOURCE CODE	9650	
REVENUE OBJECT	8677	
LOCAL DESCRIPTION (if any)	700-381	
AWARD		
1. Prior Year Restricted Ending Balance	15,551.59	11,625,094.73
2. a. Current Year Award	0.00	5,189,900.38
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,189,900.38
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	15,551.59	16,814,995.11
REVENUES		
5. Cash Received in Current Year	0.00	4,997,936.88
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	191,963.50
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	191,963.50
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	5,189,900.38
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	1,132,197.67
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	1,132,197.67
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	15,551.59	15,682,797.44

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	253,651,988.94	301	99,159.49	303	253,552,829.45	305	8,856,398.68	9,408,957.31	307	244,143,872.14	309
2000 - Classified Salaries	72,088,860.20	311	764,689.27	313	71,324,170.93	315	1,214,185.50	1,319,360.83	317	70,004,810.10	319
3000 - Employee Benefits	126,011,552.43	321	3,421,441.64	323	122,590,110.79	325	1,114,291.56	1,290,826.71	327	121,299,284.08	329
4000 - Books, Supplies Equip Replace. (6500)	38,925,834.34	331	112,281.32	333	38,813,553.02	335	2,453,816.70	3,006,187.57	337	35,807,365.45	339
5000 - Services. . . & 7300 - Indirect Costs	87,783,347.00	341	938,851.68	343	86,844,495.32	345	33,499,042.18	34,099,541.72	347	52,744,953.60	349
TOTAL					573,125,159.51	365	TOTAL			524,000,285.37	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	200,642,565.90		375
2. Salaries of Instructional Aides Per EC 41011.	2100	13,462,313.22		380
3. STRS.	3101 & 3102	32,789,337.87		382
4. PERS.	3201 & 3202	1,791,679.72		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,102,481.16		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	30,214,843.59		385
7. Unemployment Insurance.	3501 & 3502	107,957.94		390
8. Workers' Compensation Insurance.	3601 & 3602	3,841,537.40		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	2,478,629.41		
10. Other Benefits (EC 22310).	3901 & 3902	4,065.68		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		289,435,411.89		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		40,568.21		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,147,094.14		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		1,147,094.14		396
14. TOTAL SALARIES AND BENEFITS.		288,247,749.54		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.01%		
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.01%
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).	524,000,285.37
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Resources 5630, 5640, 5818, 9017, 9018, 9023, 9025, 9032, 9053, 9064, 9068, 9070, 9071, 9073, 9074, 9075, 9076, 9650 and 7220. Since these funds are wholly unrelated to instruction, they are being deducted.

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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	224,648,299.00	2,770,859.00	227,419,158.00	34,383,337.00	7,710,000.00	254,092,495.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	52,574,049.00	79,888.00	52,653,937.00		39,944.00	52,613,993.00	
Capital Leases Payable	1,611,550.14	(88,103.14)	1,523,447.00	8,542.60	1,151,840.19	380,149.41	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	25,949,278.00		25,949,278.00		3,765,517.00	22,183,761.00	
Net Pension Liability	346,930,608.00	2,941,679.00	349,872,287.00	82,643,575.00		432,515,862.00	
Net OPEB Obligation	19,476,416.00	(432,605.00)	19,043,811.00	6,844,099.00	1,902,153.00	23,985,757.00	
Compensated Absences Payable	928,156.47	84,170.53	1,012,327.00	878,315.09		1,890,642.09	
Governmental activities long-term liabilities	672,118,356.61	5,355,888.39	677,474,245.00	124,757,868.69	14,569,454.19	787,662,659.50	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	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)	274,257,459.95		274,257,459.95			284,107,679.91
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	47,507.74		47,507.74			47,403.35
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)	47,403.35		47,403.35	47,392.33		47,392.33
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			47,403.35			47,392.33
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2015-16 Actual			2016-17 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	290,669.56		290,669.56	282,099.00		282,099.00
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)	26,181,012.58		26,181,012.58	26,327,967.00		26,327,967.00
5. Unsecured Roll Taxes (Object 8042)	1,476,998.83		1,476,998.83	1,070,581.00		1,070,581.00
6. Prior Years' Taxes (Object 8043)	269,142.09		269,142.09	34,541.00		34,541.00
7. Supplemental Taxes (Object 8044)	710,301.40		710,301.40	456,061.00		456,061.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(7,500,937.88)		(7,500,937.88)	(7,500,938.00)		(7,500,938.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	31,213.93		31,213.93	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)	12,276,471.68		12,276,471.68	636,664.00		636,664.00
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)	(1,302,463.72)		(1,302,463.72)	(1,315,171.00)		(1,315,171.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	32,432,408.47	0.00	32,432,408.47	19,991,804.00	0.00	19,991,804.00
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)	32,432,408.47	0.00	32,432,408.47	19,991,804.00	0.00	19,991,804.00

	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)			4,627,554.15			5,057,484.65
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)			4,627,554.15			5,057,484.65
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	444,654,185.00		444,654,185.00	482,542,578.00		482,542,578.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(69,986.00)		(69,986.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	444,584,199.00	0.00	444,584,199.00	482,542,578.00	0.00	482,542,578.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	624,891,879.96		624,891,879.96	614,272,732.72		614,272,732.72
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	452,987.68		452,987.68	260,000.00		260,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2015-16 Actual			2016-17 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			274,257,459.95			284,107,679.91
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9978			0.9998
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			284,107,679.91			299,304,389.47
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			32,432,408.47			19,991,804.00
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)			5,688,402.00			5,687,079.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			256,302,825.59			284,370,070.12
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			256,302,825.59			284,370,070.12
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])			209,457.65			128,880.21
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			32,641,866.12			20,120,684.21
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			256,093,367.94			284,241,189.91
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			32,641,866.12			
b. State Subventions (Line D8)			256,093,367.94			
c. Less: Excluded Appropriations (Line C23)			4,627,554.15			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			284,107,679.91			

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

Jayne Christakos	(909) 381-1164
Gann Contact Person	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) 17,010,511.49
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.

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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) 430,717,156.43

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.95%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	19,106,315.74
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,847,838.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	381,097.15
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)	2,114,286.39
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	27,449,537.28
9. Carry-Forward Adjustment (Part IV, Line F)	(4,731,627.59)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,717,909.69

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	342,684,550.01
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	71,639,381.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	41,932,300.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	935,057.13
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)	3,044,486.48
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)	104,064.61
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	51,411,951.30
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,820,744.09
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,276,229.57
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	35,574,694.45
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)	563,423,459.85

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 4.87%

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/lic)

(Line A10 divided by Line B18) 4.03%

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>27,449,537.28</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>3,694,250.51</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(2,237,905.35)</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 (6.81%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.81%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.81%) times Part III, Line B18); zero if positive	<u>(9,463,255.18)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(9,463,255.18)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.19%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-4,731,627.59) is applied to the current year calculation and the remainder (\$-4,731,627.59) is deferred to one or more future years:	<u>4.03%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3,154,418.39) is applied to the current year calculation and the remainder (\$-6,308,836.79) is deferred to one or more future years:	<u>4.31%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(4,731,627.59)</u>

Approved indirect cost rate: 6.81%
Highest rate used in any program: 6.81%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	19,397,234.08	1,320,951.65	6.81%
01	3310	8,909,984.10	593,375.00	6.66%
01	3312	1,073,102.53	73,078.00	6.81%
01	3315	149,590.46	9,421.59	6.30%
01	3318	35,857.29	2,414.69	6.73%
01	3320	239,096.95	16,162.58	6.76%
01	3327	146,920.26	10,005.00	6.81%
01	3332	71,770.70	4,887.60	6.81%
01	3345	1,605.65	109.35	6.81%
01	3385	55,891.00	3,806.00	6.81%
01	3410	387,007.48	26,258.00	6.78%
01	3550	530,731.92	26,536.60	5.00%
01	4035	2,606,528.52	177,504.59	6.81%
01	4201	26,153.36	1,781.04	6.81%
01	4203	827,578.99	16,551.58	2.00%
01	4510	109,787.98	7,476.56	6.81%
01	5630	152,825.37	10,403.53	6.81%
01	5640	579,682.00	39,476.34	6.81%
01	5810	775,666.77	52,823.26	6.81%
01	6010	2,337,858.53	116,892.93	5.00%
01	6230	81,003.23	746.00	0.92%
01	6386	116,573.09	7,938.63	6.81%
01	6500	46,907,060.94	1,616,859.00	3.45%
01	6501	16,012.54	1,090.46	6.81%
01	6510	649,997.60	44,265.00	6.81%
01	6512	1,719,632.34	117,107.00	6.81%
01	6515	7,425.34	505.66	6.81%
01	6520	355,633.70	24,219.00	6.81%
01	7220	162,306.92	11,053.10	6.81%
01	7370	49,185.50	3,349.53	6.81%
01	7400	2,235,904.90	152,265.00	6.81%
01	8150	10,076,725.18	686,207.61	6.81%
01	9010	1,262,229.00	45,819.07	3.63%
11	6391	5,671,584.24	385,026.91	6.79%
11	9010	220,753.86	5,347.33	2.42%
12	5025	964,378.26	65,674.17	6.81%
12	6105	7,137,253.63	486,114.37	6.81%
61	5310	27,489,660.86	1,404,721.67	5.11%
61	5320	189,976.44	9,707.80	5.11%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,233,164.46	1,233,164.46
2. State Lottery Revenue	8560	7,323,961.98		2,552,868.70	9,876,830.68
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)		7,323,961.98	0.00	3,786,033.16	11,109,995.14
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	6,796,621.10			6,796,621.10
2. Classified Salaries:	2000-2999	92,386.04			92,386.04
3. Employee Benefits:	3000-3999	163,060.79			163,060.79
4. Books and Supplies	4000-4999	60,622.12		1,443,201.57	1,503,823.69
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	211,271.93			211,271.93
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			1,664,726.68	1,664,726.68
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		7,323,961.98	0.00	3,107,928.25	10,431,890.23
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	678,104.91	678,104.91
D. COMMENTS:					
Eight Year Subscription for grades 9-12 purchased from Houghton Mifflin Harcourt as allowed by definition in CSAM					

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

*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 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	595,523,134.70
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	44,770,673.76
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	1,348,309.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,018,518.69
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,194,539.73
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,421,680.94
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	102,505.36
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	663,220.34
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)				18,748,774.19
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	7,326,721.17
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				539,330,407.92

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		47,293.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,404.02
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.)	495,221,061.84	10,460.86
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)	495,221,061.84	10,460.86
B. Required effort (Line A.2 times 90%)	445,698,955.66	9,414.77
C. Current year expenditures (Line I.E and Line II.B)	539,330,407.92	11,404.02
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

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	18,032,109.29	6,683,583.20	41,955,255.58	27,965,439.80	55,756,271.37	0.00	10,974,677.76
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	2,262.00	2,262.00	2,262.00	2,262.00	2,640.21		8,265.00
3100 Alternative Schools	51.80	51.80	51.80	51.80	46.30		
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools					10.52		
3550 Community Day Schools	5.00	5.00	5.00	5.00	13.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult	34.00	34.00	34.00	34.00			
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)	412.00	412.00	412.00	412.00	388.37		2,096.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational					2.68		
7150 Nonagency - Other							
8100 Community Services	2.10	2.10	2.10	2.10	2.68		
8500 Child Care and Development Services					0.03		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	13.25	13.25	13.25	13.25	60.39		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	2,780.15	2,780.15	2,780.15	2,780.15	3,164.18	0.00	10,361.00

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	113,728.96	0.00	113,728.96	5,577.65		119,306.61			
1110	Regular Education, K–12	305,706,626.90	132,276,432.84	437,983,059.74	21,480,160.11		459,463,219.85			
3100	Alternative Schools	5,733,616.22	2,579,129.56	8,312,745.78	407,684.97		8,720,430.75			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	62,731.01	185,373.77	248,104.78	12,167.89		260,272.67			
3550	Community Day Schools	693,400.61	399,274.19	1,092,674.80	53,588.44		1,146,263.24			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	620,379.40	0.00	620,379.40	30,425.49		650,804.89			
4110	Regular Education, Adult	398,350.20	1,157,361.00	1,555,711.20	76,297.30		1,632,008.50			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	0.00	0.00	0.00	0.00		0.00			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	77,093,882.59	23,088,136.49	100,182,019.08	4,913,262.65		105,095,281.73			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	102,505.36	47,224.50	149,729.86	7,343.26		157,073.12			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	657,566.50	118,708.56	776,275.06	38,071.14	814,346.20				
8500	Child Care and Development Services	1,049,437.92	528.63	1,049,966.55	51,493.89	1,101,460.44				
Other Costs										
----	Food Services					11,484.00	11,484.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					4,581,937.67	4,581,937.67			
----	Other Outgo					10,007,561.27	10,007,561.27			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						1,515,167.47	1,515,167.47	2,608,461.03	4,123,628.50
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(2,361,944.73)	(2,361,944.73)
----	Total General Fund and Charter Schools Funds Expenditures	392,232,225.67	161,367,337.01	553,599,562.68	27,322,589.09	14,600,982.94	595,523,134.71			

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
Instructional Goals													
0001	Pre-Kindergarten	113,728.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	113,728.96
1110	Regular Education, K-12	304,840,011.42	571,757.49	0.00	769.64	296,288.35	0.00	0.00			(2,200.00)	0.00	305,706,626.90
3100	Alternative Schools	5,055,529.41	110,559.37	140,295.96	0.00	427,231.48	0.00	0.00			0.00	0.00	5,733,616.22
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	62,439.95	0.00	0.00	0.00	291.06	0.00	0.00			0.00	0.00	62,731.01
3550	Community Day Schools	526,556.85	0.00	0.00	0.00	125,089.08	0.00	0.00			41,754.68	0.00	693,400.61
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	620,379.40	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	620,379.40
4110	Regular Education, Adult	228,887.52	0.00	0.00	169,702.08	(239.40)	0.00	0.00			0.00	0.00	398,350.20
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	51,663,171.60	3,312,532.77	0.00	617,817.54	11,572,967.38	9,887,338.65	0.00			40,054.65	0.00	77,093,882.59
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	34,205.33	0.00	0.00	0.00	68,800.03	0.00	0.00	0.00	0.00	(500.00)	0.00	102,505.36
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	128,110.42	0.00		529,456.08	0.00	0.00	0.00	657,566.50
8500	Child Care and Development Services	0.00	98,592.78	0.00	33,602.85	33,223.83	0.00		875,815.09	0.00	8,203.37	0.00	1,049,437.92
Total Direct Charged Costs		363,144,910.44	4,093,442.41	140,295.96	821,892.11	12,651,762.23	9,887,338.65	0.00	1,405,271.17	0.00	87,312.70	0.00	392,232,225.67

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	76,998,546.62	46,523,353.68	8,754,532.54	132,276,432.84
3100	Alternative Schools	1,763,273.52	815,856.04	0.00	2,579,129.56
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	185,373.77	0.00	185,373.77
3550	Community Day Schools	170,200.14	229,074.05	0.00	399,274.19
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	1,157,361.00	0.00	0.00	1,157,361.00
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)	14,024,492.13	6,843,499.14	2,220,145.22	23,088,136.49
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	47,224.50	0.00	47,224.50
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	71,484.06	47,224.50	0.00	118,708.56
8500	Child Care and Development Svcs	0.00	528.63	0.00	528.63
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	451,030.40	1,064,137.07	0.00	1,515,167.47
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		94,636,387.87	55,756,271.38	10,974,677.76	161,367,337.01

Unaudited Actuals
2015-16
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,425,794.78
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	19,287,655.33
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,971,083.71
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	29,684,533.82
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	392,232,225.67
2	Total Allocated Costs (from Form PCR, Column 2, Total)	161,367,337.01
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	553,599,562.68
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	7,820,744.09
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	8,276,229.57
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	35,574,694.45
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	51,671,668.11
D. Total Direct Charged and Allocated Costs (B3 + C5)		605,271,230.79
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.90%

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	11,484.00				11,484.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			4,581,937.67		4,581,937.67
Other Outgo (Objects 1000-7999)				10,007,561.27	10,007,561.27
Total Other Costs	11,484.00	0.00	4,581,937.67	10,007,561.27	14,600,982.94

Description	2015-16 Actual	2016-17 Budget	% Diff.
SELPA Name: San Bernardino City Unified (TA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Bernardino City Unified (TA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%
Preparer			
Name: <u>Jayne Christakos</u>			
Title: <u>Chief Business Officer</u>			
Phone: <u>(909) 381-1164</u>			

Current LEA: 36-67876-0000000 San Bernardino City Unified		
Selected SELPA: TA		(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)
TA	San Bernardino City Unified	

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(552,362.18)	0.00	(2,361,944.73)				
Other Sources/Uses Detail					59,982.22	8,421,680.94		
Fund Reconciliation							4,472,947.92	2,830,838.39
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	31,056.21	0.00	390,374.24	0.00				
Other Sources/Uses Detail					327,114.99	0.00		
Fund Reconciliation							522,642.83	581,144.80
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	278,836.43	0.00	551,788.54	0.00				
Other Sources/Uses Detail					1,372,702.77	0.00		
Fund Reconciliation							1,372,754.86	2,001,472.17
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					6,524,824.36	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	687,982.50	0.00						
Other Sources/Uses Detail					2,039,234.69	2,206,985.73		
Fund Reconciliation							2,148.12	10,473.31
25 CAPITAL FACILITIES FUND								
Expenditure Detail	20,060.83	0.00						
Other Sources/Uses Detail					535,264.92	288,313.63		
Fund Reconciliation							79.81	1,309.77
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	29,364.71	0.00						
Other Sources/Uses Detail					1,440,402.08	2,231,534.91		
Fund Reconciliation							32,925.85	4,362.65
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	25,671.39	0.00						
Other Sources/Uses Detail					977,771.86	128,782.68		
Fund Reconciliation							2,395.49	52,026.85
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	(525,704.42)	1,419,781.95	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							87,086.28	1,969,686.58

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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	5,094.53	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							961,555.73	3,222.37
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,078,066.60	(1,078,066.60)	2,361,944.73	(2,361,944.73)	13,277,297.89	13,277,297.89	7,454,536.89	7,454,536.89

ASA Charter School

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA CHARTER SCHOOL
CDS #: 36678760107730
Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
County: SAN BERNARDINO
Charter #: 677

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez
Name
Accountant
Title
909-386-9690
Telephone

For Approving Entity:

Jim Cunningham
Name
Accounting Services
Title
Director
909-381-1152
Telephone

For Charter School:

CECELIA J CUMMINGS
Name
FINANCIAL CONSULTANT
Title
760-885-1092
Telephone

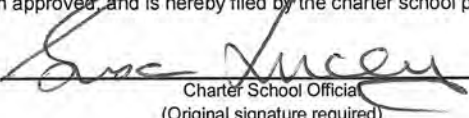
Ginger_sanchez@sbcss.k12.ca.us
E-mail address

jim.cunningham@sbcusd.com
E-mail address

cecilia@cjcummingscpa.com
E-mail address

To the entity that approved the charter school:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

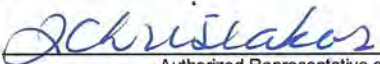
Date: 9/1/16

Printed Name: Susan Lucey

Title: _____

To the County Superintendent of Schools:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/28/16

Printed Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/6/16

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO

Charter #: 677

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,537,873.00		1,537,873.00
Education Protection Account State Aid - Current Year	8012	291,409.00		291,409.00
State Aid - Prior Years	8019	(4,043.00)		(4,043.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	87,091.07		87,091.07
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,912,330.07	0.00	1,912,330.07
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		97,678.80	97,678.80
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	97,678.80	97,678.80
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	142,634.09	249,710.11	392,344.20
Total, Other State Revenues		142,634.09	249,710.11	392,344.20
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	15,514.67	5,539.54	21,054.21
Total, Local Revenues		15,514.67	5,539.54	21,054.21
5. TOTAL REVENUES		2,070,478.83	352,928.45	2,423,407.28
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	441,744.20		441,744.20
Certificated Pupil Support Salaries	1200	13,787.50		13,787.50
Certificated Supervisors' and Administrators' Salaries	1300	72,833.41		72,833.41
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		528,365.11	0.00	528,365.11
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	56,739.20		56,739.20
Noncertificated Support Salaries	2200	96,069.20	45,107.13	141,176.33
Noncertificated Supervisors' and Administrators' Salaries	2300	182,686.71		182,686.71
Clerical and Office Salaries	2400	25,017.46		25,017.46
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		360,512.57	45,107.13	405,619.70

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	68,729.92		68,729.92
PERS	3201-3202	31,216.58	1,092.69	32,309.27
OASDI / Medicare / Alternative	3301-3302	34,729.98	2,178.65	36,908.63
Health and Welfare Benefits	3401-3402	44,089.51		44,089.51
Unemployment Insurance	3501-3502	20,087.33	541.81	20,629.14
Workers' Compensation Insurance	3601-3602	14,317.72		14,317.72
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		213,171.04	3,813.15	216,984.19
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	7,830.29		7,830.29
Books and Other Reference Materials	4200	5,063.24	24,367.19	29,430.43
Materials and Supplies	4300	50,819.06	6,905.87	57,724.93
Noncapitalized Equipment	4400	10,877.46	2,622.08	13,499.54
Food	4700		75,647.38	75,647.38
Total, Books and Supplies		74,590.05	109,542.52	184,132.57
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	12.13	380.63	392.76
Dues and Memberships	5300	4,612.03		4,612.03
Insurance	5400	35,511.62		35,511.62
Operations and Housekeeping Services	5500	72,479.56	1,349.62	73,829.18
Rentals, Leases, Repairs, and Noncap. Improvements	5600	86,676.97		86,676.97
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	153,917.13	65,523.63	219,440.76
Communications	5900	13,169.54		13,169.54
Total, Services and Other Operating Expenditures		366,378.98	67,253.88	433,632.86
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	102,308.46	21,257.72	123,566.18
Total, Capital Outlay		102,308.46	21,257.72	123,566.18
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	57,259.18	140,000.00	197,259.18
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		57,259.18	140,000.00	197,259.18
Total, Other Outgo		57,259.18	140,000.00	197,259.18
8. TOTAL EXPENDITURES		1,702,585.39	386,974.40	2,089,559.79

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		367,893.44	(34,045.95)	333,847.49
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		367,893.44	(34,045.95)	333,847.49
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,514,475.37	110,417.63	1,624,893.00
b. Adjustments/Restatements	9793, 9795	(20,184.53)		(20,184.53)
c. Adjusted Beginning Fund Balance /Net Position		1,494,290.84	110,417.63	1,604,708.47
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,862,184.28	76,371.68	1,938,555.96
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	3,754,431.14	123,941.99	3,878,373.13
b. Restricted Net Position	9797		76,371.68	76,371.68
c. Unrestricted Net Position	9790A	(1,892,246.86)	(123,941.99)	(2,016,188.85)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	539,460.97	46,117.14	585,578.11
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	218,197.57	35,869.04	254,066.61
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	3,878.00		3,878.00
7. Other Current Assets	9340	8,982.56		8,982.56
8. Capital Assets (accrual basis only)	9400-9489	3,754,431.14	123,941.99	3,878,373.13
9. TOTAL ASSETS		4,524,950.24	205,928.17	4,730,878.41
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	45,889.11		45,889.11
2. Due to Grantor Governments	9590	29,628.06		29,628.06
3. Current Loans	9640	57,080.26		57,080.26
4. Unearned Revenue	9650		129,556.49	129,556.49
5. Long-Term Liabilities (accrual basis only)	9660-9669	2,530,168.53		2,530,168.53
6. TOTAL LIABILITIES		2,662,765.96	129,556.49	2,792,322.45
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,862,184.28	76,371.68	1,938,555.96

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: ASA CHARTER SCHOOL
CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. National School Lunch Program - Depreciation	\$ 12,876.96	0.00	12,876.96
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	12,876.96	0.00	12,876.96

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: ASA CHARTER SCHOOL

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	2,089,559.79
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	97,678.80
c. Subtotal of State & Local Expenditures [a minus b]	1,991,880.99
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	307,948.40
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,683,932.59

Casa Ramona Academy for Technology, Community and Education

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Received

SEP 06 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: Casa Ramona Academy for Technology, Community and Education
CDS #: 36678760114405
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 897

Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez

Name

Accountant

Title

909-386-9690

Telephone

Ginger_sanchez@sbcass.k12.ca.us

E-mail address

For Approving Entity:

Jim Cunningham

Name

Accounting Services

Director

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.k12.ca.us

E-mail address

For Charter School:

Peter H. Wesch

Name

Accountant

Title

909-307-2323

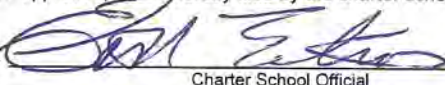
Telephone

pwesch@smcocalpa.com

E-mail address

To the entity that approved the charter school:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 

Charter School Official
(Original signature required)

Date: 9/2/16

Printed

Name: Esther Estrada

Title: Superintendent

To the County Superintendent of Schools:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/28/16

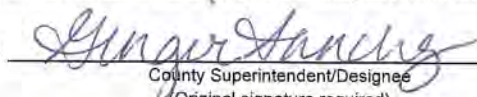
Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 

County Superintendent/Designee
(Original signature required)

Date: 10/16/16

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: #N/A
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 897

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,372,428.00		1,372,428.00
Education Protection Account State Aid - Current Year	8012	252,894.00		252,894.00
State Aid - Prior Years	8019	(13,465.00)		(13,465.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	73,533.00		73,533.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,685,390.00	0.00	1,685,390.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		109,235.00	109,235.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		95,632.00	95,632.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		0.00	0.00
Total, Federal Revenues		0.00	204,867.00	204,867.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	103,832.00	10,121.00	113,953.00
Total, Other State Revenues		103,832.00	10,121.00	113,953.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	77,100.00	75,000.00	152,100.00
Total, Local Revenues		77,100.00	75,000.00	152,100.00
5. TOTAL REVENUES		1,866,322.00	289,988.00	2,156,310.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	470,045.00	110,275.00	580,320.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	171,634.00		171,634.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		641,679.00	110,275.00	751,954.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	59,935.00	59,935.00
Noncertificated Support Salaries	2200	170,622.00		170,622.00
Noncertificated Supervisors' and Administrators' Salaries	2300	24,998.00		24,998.00
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		195,620.00	59,935.00	255,555.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	59,882.00		59,882.00
PERS	3201-3202	14,285.00		14,285.00
OASDI / Medicare / Alternative	3301-3302	18,705.00	4,585.00	23,290.00
Health and Welfare Benefits	3401-3402	113,886.00		113,886.00
Unemployment Insurance	3501-3502	10,641.00	707.00	11,348.00
Workers' Compensation Insurance	3601-3602	21,993.00	1,309.00	23,302.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		239,392.00	6,601.00	245,993.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	(19,773.00)		(19,773.00)
Books and Other Reference Materials	4200	0.00	2,972.00	2,972.00
Materials and Supplies	4300	9,819.00	2,798.00	12,617.00
Noncapitalized Equipment	4400			0.00
Food	4700	0.00	80,956.00	80,956.00
Total, Books and Supplies		(9,954.00)	86,726.00	76,772.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	12,217.00	12,500.00	24,717.00
Travel and Conferences	5200			0.00
Dues and Memberships	5300	750.00		750.00
Insurance	5400	18,083.00		18,083.00
Operations and Housekeeping Services	5500	127,959.00		127,959.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	267,093.00	2,534.00	269,627.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	349,996.00	11,417.00	361,413.00
Communications	5900			0.00
Total, Services and Other Operating Expenditures		776,098.00	26,451.00	802,549.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	13,200.00		13,200.00
Total, Capital Outlay		13,200.00	0.00	13,200.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	1,996.00		1,996.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		1,996.00	0.00	1,996.00
Total, Other Outgo		1,996.00	0.00	1,996.00
8. TOTAL EXPENDITURES		1,858,031.00	289,988.00	2,148,019.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		8,291.00	0.00	8,291.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		8,291.00	0.00	8,291.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	381,586.00		381,586.00
b. Adjustments/Restatements	9793, 9795	3,513.00		3,513.00
c. Adjusted Beginning Fund Balance /Net Position		385,099.00	0.00	385,099.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		393,390.00	0.00	393,390.00
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	256,173.00		256,173.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	137,217.00	0.00	137,217.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	231,845.00		231,845.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	232,129.00		232,129.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	13,315.00		13,315.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	256,173.00		256,173.00
9. TOTAL ASSETS		733,462.00	0.00	733,462.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	320,072.00		320,072.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	20,000.00		20,000.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		340,072.00	0.00	340,072.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		393,390.00	0.00	393,390.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>None</u>	\$ 0.00	0.00	0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	2,148,019.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	204,867.00
c. Subtotal of State & Local Expenditures [a minus b]	1,943,152.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	15,196.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,927,956.00

Center for Learning and Unlimited Educational Success

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: CLUES

CDS #: 15-16 UNAUDITED ACCUALS

Charter Approving Entity: San Bernardino Unified School District

County: San Bernardino Unified School District

Charter #: 128405

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez

Name

Accountant

Title

909-386-9690

Telephone

Ginger_sanchez@sbcss.k12.ca.us

E-mail address

For Approving Entity:

Jim Cunningham

Name

Accounting Services

Director

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.com

E-mail address

For Charter School:

Frank Oliver

Name

Interim Executive Director

Title

(909) 473-5152 Ext. 105

Telephone

pastorfc Oliver@gmail.com

E-mail address

To the entity that approved the charter school:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Frank Oliver

Charter School Official
(Original signature required)

Date: 9/1/16

Printed

Name: Frank Oliver

Title: Interim Executive D

To the County Superintendent of Schools:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/28/16

Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Patricia Stewart

County Superintendent/Designee

Date: 10/16/16

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: CLUES
CDS #: #N/A
Charter Approving Entity: San Bernardino Unified School District
County: San Bernardino Unified School District
Charter #: 128405

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	537,811.00		537,811.00
Education Protection Account State Aid - Current Year	8012	11,570.00		11,570.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	23,640.00		23,640.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		573,021.00	0.00	573,021.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	232,249.73		232,249.73
Total, Federal Revenues		232,249.73	0.00	232,249.73
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO			0.00
Total, Other State Revenues		0.00	0.00	0.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES		805,270.73	0.00	805,270.73
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	260,857.49		260,857.49
Certificated Pupil Support Salaries	1200	68,073.51		68,073.51
Certificated Supervisors' and Administrators' Salaries	1300	46,521.00		46,521.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		375,452.00	0.00	375,452.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	37,170.52		37,170.52
Noncertificated Support Salaries	2200	45,934.91		45,934.91
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	32,425.32		32,425.32
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		115,530.75	0.00	115,530.75

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: CLUES

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	41,343.73		41,343.73
PERS	3201-3202	8,462.82		8,462.82
OASDI / Medicare / Alternative	3301-3302	26,610.24		26,610.24
Health and Welfare Benefits	3401-3402	12,447.98		12,447.98
Unemployment Insurance	3501-3502	1,529.03		1,529.03
Workers' Compensation Insurance	3601-3602	258.00		258.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		90,651.80	0.00	90,651.80
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	4,126.71		4,126.71
Books and Other Reference Materials	4200	11,645.47		11,645.47
Materials and Supplies	4300	9,461.28		9,461.28
Noncapitalized Equipment	4400	10,783.94		10,783.94
Food	4700	20,298.12		20,298.12
Total, Books and Supplies		56,315.52	0.00	56,315.52
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	2,382.40		2,382.40
Travel and Conferences	5200	356.24		356.24
Dues and Memberships	5300	2,141.76		2,141.76
Insurance	5400	61,957.60		61,957.60
Operations and Housekeeping Services	5500	92,663.65		92,663.65
Rentals, Leases, Repairs, and Noncap. Improvements	5600			0.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	2,735.01		2,735.01
Communications	5900			0.00
Total, Services and Other Operating Expenditures		162,236.66	0.00	162,236.66
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	1,665.00		1,665.00
Total, Capital Outlay		1,665.00	0.00	1,665.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		801,851.73	0.00	801,851.73

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: CLUES

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		3,419.00	0.00	3,419.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00		0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		3,419.00	0.00	3,419.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(430,639.45)	36,611.27	(394,028.18)
b. Adjustments/Restatements	9793, 9795	231,891.27	(36,611.27)	195,280.00
c. Adjusted Beginning Fund Balance /Net Position		(198,748.18)	0.00	(198,748.18)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(195,329.18)	0.00	(195,329.18)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	24,771.00		24,771.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	(220,100.18)	0.00	(220,100.18)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: CLUES

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	(82.11)		(82.11)
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	232,249.73		232,249.73
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	24,771.00		24,771.00
9. TOTAL ASSETS		256,938.62	0.00	256,938.62
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	100,998.77		100,998.77
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	70,000.00		70,000.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	281,269.03		281,269.03
6. TOTAL LIABILITIES		452,267.80	0.00	452,267.80
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		(195,329.18)	0.00	(195,329.18)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: CLUES

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$ 0.00		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: CLUES

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	801,851.73
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	232,249.73
c. Subtotal of State & Local Expenditures [a minus b]	569,602.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	1,665.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 567,937.00

Excel Prep Charter

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: Excel Prep Charter
CDS #: 36678760121343
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1153

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez

Name

Accountant

Title

909-386-9690

Telephone

Ginger_sanchez@sbcss.k12.ca.us

E-mail address

For Approving Entity:

Jim Cunningham

Name

Director, Accounting Services

Title

909-381-1152

Telephone

Jim.Cunningham@sbcusd.k12.ca.us

E-mail address

For Charter School:

Allan Vivar

Name

Director of Finance

Title

(909)-888-8458

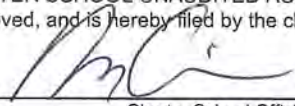
Telephone

a.vivar@realjourney.org

E-mail address

To the entity that approved the charter school:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 

Charter School Official
(Original signature required)

Date: 8-26-16

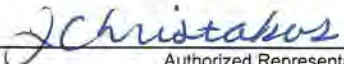
Printed

Name: Alex Lucero

Title: CEO

To the County Superintendent of Schools:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/28/16

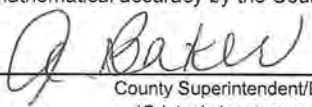
Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 

County Superintendent/Designee
(Original signature required)

Date: 10/7/16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Excel Prep Charter
CDS #: #N/A
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1153

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,089,344.00		1,089,344.00
Education Protection Account State Aid - Current Year	8012	202,772.00		202,772.00
State Aid - Prior Years	8019	(2,016.00)		(2,016.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	65,061.04		65,061.04
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,355,161.04	0.00	1,355,161.04
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		59,114.00	59,114.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		112,961.03	112,961.03
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		48,335.14	48,335.14
Total, Federal Revenues		0.00	220,410.17	220,410.17
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	10,385.45	224,247.46	234,632.91
Total, Other State Revenues		10,385.45	224,247.46	234,632.91
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	24,710.55		24,710.55
Total, Local Revenues		24,710.55	0.00	24,710.55
5. TOTAL REVENUES		1,390,257.04	444,657.63	1,834,914.67
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	290,006.90	38,981.00	328,987.90
Certificated Pupil Support Salaries	1200	0.00		0.00
Certificated Supervisors' and Administrators' Salaries	1300	85,245.85	58,168.42	143,414.27
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		375,252.75	97,149.42	472,402.17
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	9,537.67		9,537.67
Noncertificated Support Salaries	2200	37,426.60		37,426.60
Noncertificated Supervisors' and Administrators' Salaries	2300	33,816.28	42,530.00	76,346.28
Clerical and Office Salaries	2400	64,569.87		64,569.87
Other Noncertificated Salaries	2900	1,491.42		1,491.42
Total, Noncertificated Salaries		146,841.84	42,530.00	189,371.84

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Excel Prep Charter

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	41,223.52	7,203.73	48,427.25
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	21,301.82	293.07	21,594.89
Health and Welfare Benefits	3401-3402	98,126.04	1,384.06	99,510.10
Unemployment Insurance	3501-3502	4,828.89		4,828.89
Workers' Compensation Insurance	3601-3602	16,754.53		16,754.53
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	15,134.89		15,134.89
Total, Employee Benefits		197,369.69	8,880.86	206,250.55
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	21,676.62		21,676.62
Books and Other Reference Materials	4200	57.93		57.93
Materials and Supplies	4300	530.31	32,593.37	33,123.68
Noncapitalized Equipment	4400	71,157.14		71,157.14
Food	4700	2,431.27	122,104.30	124,535.57
Total, Books and Supplies		95,853.27	154,697.67	250,550.94
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	12,202.37	1,424.60	13,626.97
Dues and Memberships	5300	1,568.01		1,568.01
Insurance	5400	5,760.70		5,760.70
Operations and Housekeeping Services	5500	27,911.03		27,911.03
Rentals, Leases, Repairs, and Noncap. Improvements	5600	35,306.32	81,658.15	116,964.47
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	69,426.23	58,316.93	127,743.16
Communications	5900	20,188.04		20,188.04
Total, Services and Other Operating Expenditures		172,362.70	141,399.68	313,762.38
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	1,362.28		1,362.28
Total, Capital Outlay		1,362.28	0.00	1,362.28
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	96,776.13		96,776.13
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	84.00		84.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		84.00	0.00	84.00
Total, Other Outgo		96,860.13	0.00	96,860.13
8. TOTAL EXPENDITURES		1,085,902.66	444,657.63	1,530,560.29

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Excel Prep Charter

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		304,354.38	0.00	304,354.38
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		304,354.38	0.00	304,354.38
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	277,810.35	0.00	277,810.35
b. Adjustments/Restatements	9793, 9795	49,192.22	0.00	49,192.22
c. Adjusted Beginning Fund Balance /Net Position		327,002.57	0.00	327,002.57
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		631,356.95	0.00	631,356.95
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	631,356.95	0.00	631,356.95

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Excel Prep Charter

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	509,543.67		509,543.67
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	18,893.07		18,893.07
4. Due from Grantor Governments	9290	256,449.20		256,449.20
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	8,643.93		8,643.93
7. Other Current Assets	9340	6,500.00		6,500.00
8. Capital Assets (accrual basis only)	9400-9489	9,819.63		9,819.63
9. TOTAL ASSETS		809,849.50	0.00	809,849.50
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	117,693.33		117,693.33
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	50,377.00		50,377.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	10,422.22		10,422.22
6. TOTAL LIABILITIES		178,492.55	0.00	178,492.55
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		631,356.95	0.00	631,356.95

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2015 to June 30, 2016

Charter School Name: Excel Prep Charter

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$ 0.00	0.00	0.00
b. <u>NONE</u>	0.00	0.00	0.00
c. <u>NONE</u>	0.00	0.00	0.00
d. <u>NONE</u>	0.00	0.00	0.00
e. <u>NONE</u>	0.00	0.00	0.00
f. <u>NONE</u>	0.00	0.00	0.00
g. <u>NONE</u>	0.00	0.00	0.00
h. <u>NONE</u>	0.00	0.00	0.00
i. <u>NONE</u>	0.00	0.00	0.00
j. <u>NONE</u>	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Excel Prep Charter

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	1,530,560.29
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	220,410.17
c. Subtotal of State & Local Expenditures [a minus b]	1,310,150.12
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	1,446.28
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,308,703.84

Hardy Brown College Prep

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1155

Received
AUG 31 2016

Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez

Name

Accountant

Title

909-386-9690

Telephone

Ginger_sanchez@sbcss.k12.ca.us

E-mail address

For Approving Entity:

Jim Cunningham

Accounting Services

Director

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.com

E-mail address

For Charter School:

Bonnie Bensen

Name

Chief Financial Officer

Title

916-924-8633

Telephone

bbensen@fortuneschool.us

E-mail address

To the entity that approved the charter school:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Margaret Fortune

Charter School Official
(Original signature required)

Date: 8/25/16

Printed

Name: Margaret Fortune

Title: President/ CEO

To the County Superintendent of Schools:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: J Christakos

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/28/16

Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Ginger Sanchez

County Superintendent/Designee
(Original signature required)

Date: 10/16/16

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Hardy Brown College Prep

CDS #: #N/A

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1155

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☐ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☒ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,535,908.00		2,535,908.00
Education Protection Account State Aid - Current Year	8012	453,279.00		453,279.00
State Aid - Prior Years	8019	(6,029.00)		(6,029.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	137,101.00		137,101.00
Other LCFF Transfers	8091, 8097	4,572.09	0.00	4,572.09
Total, LCFF Sources		3,124,831.09	0.00	3,124,831.09
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		486,726.89	486,726.89
Special Education - Federal	8181, 8182		47,738.00	47,738.00
Child Nutrition - Federal	8220		359,582.15	359,582.15
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	894,047.04	894,047.04
3. Other State Revenues				
Special Education - State	StateRevSE		175,121.00	175,121.00
All Other State Revenues	StateRevAO	509,965.51	76,665.45	586,630.96
Total, Other State Revenues		509,965.51	251,786.45	761,751.96
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	35,490.40	4,765.20	40,255.60
Total, Local Revenues		35,490.40	4,765.20	40,255.60
5. TOTAL REVENUES		3,670,287.00	1,150,598.69	4,820,885.69
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,003,531.73	88,011.47	1,091,543.20
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	123,445.90	0.00	123,445.90
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		1,126,977.63	88,011.47	1,214,989.10
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	3,257.33	21,380.06	24,637.39
Noncertificated Support Salaries	2200	69,478.59	24,147.55	93,626.14
Noncertificated Supervisors' and Administrators' Salaries	2300	60,429.56	0.00	60,429.56
Clerical and Office Salaries	2400	44,418.49	0.00	44,418.49
Other Noncertificated Salaries	2900	89,694.78	0.00	89,694.78
Total, Noncertificated Salaries		267,278.75	45,527.61	312,806.36

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Hardy Brown College Prep

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	115,262.50	10,400.42	125,662.92
Health and Welfare Benefits	3401-3402	147,598.72	11,303.42	158,902.14
Unemployment Insurance	3501-3502	22,500.00	0.00	22,500.00
Workers' Compensation Insurance	3601-3602	42,898.97	4,088.67	46,987.64
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		328,260.19	25,792.51	354,052.70
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	161,522.36	20,332.17	181,854.53
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	71,627.66	8,000.67	79,628.33
Noncapitalized Equipment	4400	52,037.62	8,778.21	60,815.83
Food	4700	0.00	348,829.84	348,829.84
Total, Books and Supplies		285,187.64	385,940.89	671,128.53
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	964.51	8,577.48	9,541.99
Dues and Memberships	5300	2,873.00	0.00	2,873.00
Insurance	5400	13,193.17	0.00	13,193.17
Operations and Housekeeping Services	5500	51,268.61	0.00	51,268.61
Rentals, Leases, Repairs, and Noncap. Improvements	5600	603,450.94	1,988.81	605,439.75
Transfers of Direct Costs	5700-5799	(29,605.95)	29,605.95	0.00
Professional/Consulting Services and Operating Expend.	5800	810,753.33	110,666.79	921,420.12
Communications	5900	31,602.82	0.00	31,602.82
Total, Services and Other Operating Expenditures		1,484,500.43	150,839.03	1,635,339.46
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	453,339.12	453,339.12
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00
Equipment	6400	10,627.54	0.00	10,627.54
Equipment Replacement	6500	0.00	0.00	0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		10,627.54	453,339.12	463,966.66
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(11,309.31)	11,309.31	0.00
Debt Service:				
Interest	7438	(932.88)	1,004.06	71.18
Principal (for modified accrual basis only)	7439	5,131.88		5,131.88
Total Debt Service		4,199.00	1,004.06	5,203.06
Total, Other Outgo		(7,110.31)	12,313.37	5,203.06
8. TOTAL EXPENDITURES		3,495,721.87	1,161,764.00	4,657,485.87

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Hardy Brown College Prep

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		174,565.13	(11,165.31)	163,399.82
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(11,182.54)	11,182.54	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(11,182.54)	11,182.54	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		163,382.59	17.23	163,399.82
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	313,400.81	1,393.20	314,794.01
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		313,400.81	1,393.20	314,794.01
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		476,783.40	1,410.43	478,193.83
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711	2.19		2.19
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	68,934.70		68,934.70
4. All Others	9719			0.00
b. Restricted	9740		1,410.43	1,410.43
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M	407,846.51	0.00	407,846.51
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Hardy Brown College Prep

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	2.19		2.19
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	697,654.71		697,654.71
4. Due from Grantor Governments	9290	496,251.21	608,696.43	1,104,947.64
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	68,934.70		68,934.70
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		1,262,842.81	608,696.43	1,871,539.24
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	140,803.43	98,968.97	239,772.40
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	645,255.98	410,127.08	1,055,383.06
4. Unearned Revenue	9650	0.00	98,189.95	98,189.95
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		786,059.41	607,286.00	1,393,345.41
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		476,783.40	1,410.43	478,193.83

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Hardy Brown College Prep

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. National School Lunch Program	\$	1,004.06	1,004.06
b. State Charter School Facilities Incentive Grant	453,339.12		453,339.12
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	453,339.12	1,004.06	454,343.18

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Hardy Brown College Prep

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	4,657,485.87
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	894,047.04
c. Subtotal of State & Local Expenditures [a minus b]	3,763,438.83
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	14,826.54
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,748,612.29

New Vision Middle School

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: New Vision Middle School
CDS #: 36678760120006
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1089

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez

Name

Accountant

Title

909-386-9690

Telephone

Ginger_sanchez@sbcss.k12.ca.us

E-mail address

For Approving Entity:

Jim Cunningham

Name

Director, Accounting Services

Title

909-381-1152

Telephone

Jim.Cunningham@sbcusd.k12.ca.us

E-mail address

For Charter School:

Allan Vivar

Name

Director of Finance

Title

(909)-888-8458

Telephone

a.vivar@realjourney.org

E-mail address

To the entity that approved the charter school:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]

Charter School Official
(Original signature required)

Date: 8-26-16

Printed

Name: Alex Lucero

Title: CEO

To the County Superintendent of Schools:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/28/16

Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: [Signature]

County Superintendent/Designee
(Original signature required)

Date: 10/5/16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: New Vision Middle School

CDS #: #N/A

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1089

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,101,110.00		2,101,110.00
Education Protection Account State Aid - Current Year	8012	406,789.00		406,789.00
State Aid - Prior Years	8019	(3,726.00)		(3,726.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	126,397.82		126,397.82
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,630,570.82	0.00	2,630,570.82
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		114,955.00	114,955.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		177,962.14	177,962.14
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		85,616.51	85,616.51
Total, Federal Revenues		0.00	378,533.65	378,533.65
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	29,094.93	552,157.89	581,252.82
Total, Other State Revenues		29,094.93	552,157.89	581,252.82
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	101,673.35		101,673.35
Total, Local Revenues		101,673.35	0.00	101,673.35
5. TOTAL REVENUES		2,761,339.10	930,691.54	3,692,030.64
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	545,672.00	118,691.81	664,363.81
Certificated Pupil Support Salaries	1200	69,720.12	36,022.02	105,742.14
Certificated Supervisors' and Administrators' Salaries	1300	108,740.77	108,677.96	217,418.73
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		724,132.89	263,391.79	987,524.68
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	111,325.44	61,716.12	173,041.56
Noncertificated Support Salaries	2200	93,011.05	1,409.22	94,420.27
Noncertificated Supervisors' and Administrators' Salaries	2300	37,936.00	93,072.29	131,008.29
Clerical and Office Salaries	2400	98,645.16	2,422.31	101,067.47
Other Noncertificated Salaries	2900	14,271.81		14,271.81
Total, Noncertificated Salaries		355,189.46	158,619.94	513,809.40

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: New Vision Middle School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	83,365.29	15,861.27	99,226.56
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	50,172.83	7,091.20	57,264.03
Health and Welfare Benefits	3401-3402	114,134.36	2,661.65	116,796.01
Unemployment Insurance	3501-3502	18,663.74		18,663.74
Workers' Compensation Insurance	3601-3602	32,220.25		32,220.25
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	35,242.56		35,242.56
Total, Employee Benefits		333,799.03	25,614.12	359,413.15
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	46,965.15		46,965.15
Books and Other Reference Materials	4200	643.00		643.00
Materials and Supplies	4300	44,971.82	27,998.88	72,970.70
Noncapitalized Equipment	4400	99,085.91		99,085.91
Food	4700	40,255.18	192,754.75	233,009.93
Total, Books and Supplies		231,921.06	220,753.63	452,674.69
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	16,997.85	2,505.84	19,503.69
Dues and Memberships	5300	2,835.82		2,835.82
Insurance	5400	12,061.10		12,061.10
Operations and Housekeeping Services	5500	51,813.24		51,813.24
Rentals, Leases, Repairs, and Noncap. Improvements	5600	53,095.15	185,340.56	238,435.71
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	251,700.43	74,465.66	326,166.09
Communications	5900	38,785.46		38,785.46
Total, Services and Other Operating Expenditures		427,289.05	262,312.06	689,601.11
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	35,041.79		35,041.79
Total, Capital Outlay		35,041.79	0.00	35,041.79
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	187,988.46		187,988.46
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		187,988.46	0.00	187,988.46
8. TOTAL EXPENDITURES		2,295,361.74	930,691.54	3,226,053.28

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: New Vision Middle School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		465,977.36	0.00	465,977.36
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		465,977.36	0.00	465,977.36
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	326,439.51	0.00	326,439.51
b. Adjustments/Restatements	9793, 9795	547,246.61	0.00	547,246.61
c. Adjusted Beginning Fund Balance /Net Position		873,686.12	0.00	873,686.12
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,339,663.48	0.00	1,339,663.48
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,339,663.48	0.00	1,339,663.48

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: New Vision Middle School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	736,338.49		736,338.49
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	40,532.32		40,532.32
4. Due from Grantor Governments	9290	549,341.75		549,341.75
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	27,220.12		27,220.12
7. Other Current Assets	9340	78,194.73		78,194.73
8. Capital Assets (accrual basis only)	9400-9489	219,541.80		219,541.80
9. TOTAL ASSETS		1,651,169.21	0.00	1,651,169.21
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	235,359.64		235,359.64
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	51,315.00		51,315.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	24,831.09		24,831.09
6. TOTAL LIABILITIES		311,505.73	0.00	311,505.73
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,339,663.48	0.00	1,339,663.48

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: New Vision Middle School

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b. NONE	0.00	0.00	0.00
c. NONE	0.00	0.00	0.00
d. NONE	0.00	0.00	0.00
e. NONE	0.00	0.00	0.00
f. NONE	0.00	0.00	0.00
g. NONE	0.00	0.00	0.00
h. NONE	0.00	0.00	0.00
i. NONE	0.00	0.00	0.00
j. NONE	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: New Vision Middle School

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	3,226,053.28
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	378,533.65
c. Subtotal of State & Local Expenditures [a minus b]	2,847,519.63
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	35,041.79
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,812,477.84

Options for Youth – San Bernardino

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: Options for Youth - San Bernardino Charter
CDS #: 36678760120568
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1132

Received
AUG 31 2016

Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez

Name

Accountant

Title

909-386-9690

Telephone

Ginger_sanchez@sbcss.k12.ca.us

E-mail address

For Approving Entity:

Jim Cunningham

Name

Accounting Services

Director

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.com

E-mail address

For Charter School:

Alexander Salazar

Name

Assistant Controller

Title

(626) 685-9300

Telephone

asalazar@ofy.org

E-mail address

To the entity that approved the charter school:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____

Charter School Official
(Original signature required)

Date: 8/29/16

Printed

Name: Alexander Salazar

Title: Assistant Controller

To the County Superintendent of Schools:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/28/16

Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____

County Superintendent/Designee
(Original signature required)

Date: 10/6/16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Options for Youth - San Bernardino Charter

CDS #: V1.3-36678760120568

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1132

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	5,415,651.00		5,415,651.00
Education Protection Account State Aid - Current Year	8012	1,044,410.00		1,044,410.00
State Aid - Prior Years	8019	(9,225.00)		(9,225.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	280,323.00		280,323.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		6,731,159.00	0.00	6,731,159.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE		445,691.00	445,691.00
All Other State Revenues	StateRevAO	102,701.00	21,419.00	124,120.00
Total, Other State Revenues		102,701.00	467,110.00	569,811.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES		6,833,860.00	467,110.00	7,300,970.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,656,307.00	441,063.00	2,097,370.00
Certificated Pupil Support Salaries	1200	280,272.00	23,682.00	303,954.00
Certificated Supervisors' and Administrators' Salaries	1300	223,590.00		223,590.00
Other Certificated Salaries	1900	49,465.00		49,465.00
Total, Certificated Salaries		2,209,634.00	464,745.00	2,674,379.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	82,067.00		82,067.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	156,056.00		156,056.00
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		238,123.00	0.00	238,123.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Options for Youth - San Bernardino Charter

CDS #: V1.3-36678760120568

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102		2,479.00	2,479.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	204,435.00		204,435.00
Health and Welfare Benefits	3401-3402	211,938.00	(1,452.00)	210,486.00
Unemployment Insurance	3501-3502			0.00
Workers' Compensation Insurance	3601-3602	43,248.00	400.00	43,648.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	27,940.00	451.00	28,391.00
Total, Employee Benefits		487,561.00	1,878.00	489,439.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	96,212.00		96,212.00
Books and Other Reference Materials	4200	208,836.00		208,836.00
Materials and Supplies	4300	128,344.00		128,344.00
Noncapitalized Equipment	4400	87,436.00	258.00	87,694.00
Food	4700	13,359.00		13,359.00
Total, Books and Supplies		534,187.00	258.00	534,445.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	23,565.00		23,565.00
Dues and Memberships	5300	2,076.00		2,076.00
Insurance	5400	21,846.00		21,846.00
Operations and Housekeeping Services	5500	176,458.00		176,458.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	593,386.00		593,386.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	2,483,415.00		2,483,415.00
Communications	5900	116,359.00	229.00	116,588.00
Total, Services and Other Operating Expenditures		3,417,105.00	229.00	3,417,334.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	52,615.00		52,615.00
Total, Capital Outlay		52,615.00	0.00	52,615.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		6,939,225.00	467,110.00	7,406,335.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Options for Youth - San Bernardino Charter

CDS #: V1.3-36678760120568

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(105,365.00)	0.00	(105,365.00)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(105,365.00)	0.00	(105,365.00)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	223,353.00		223,353.00
b. Adjustments/Restatements	9793, 9795	(1,976.00)		(1,976.00)
c. Adjusted Beginning Fund Balance /Net Position		221,377.00	0.00	221,377.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		116,012.00	0.00	116,012.00
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	119,173.00		119,173.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	(3,161.00)	0.00	(3,161.00)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Options for Youth - San Bernardino Charter

CDS #: V1.3-36678760120568

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	651,299.00		651,299.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,272,261.00		1,272,261.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	33,667.00		33,667.00
7. Other Current Assets	9340	53,841.00		53,841.00
8. Capital Assets (accrual basis only)	9400-9489	391,235.00		391,235.00
9. TOTAL ASSETS		2,402,303.00	0.00	2,402,303.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	944,941.00		944,941.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	582,036.00		582,036.00
4. Unearned Revenue	9650	759,314.00		759,314.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		2,286,291.00	0.00	2,286,291.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		116,012.00	0.00	116,012.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Options for Youth - San Bernardino Charter

CDS #: V1.3-36678760120568

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE			0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Options for Youth - San Bernardino Charter

CDS #: V1.3-36678760120568

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	7,406,335.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	0.00
c. Subtotal of State & Local Expenditures [a minus b]	7,406,335.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	52,615.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 7,353,720.00

Provisional Accelerated Learning Academy

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: Provisional Accelerated Learning Academy
CDS #: 36678763630993
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 0335

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez

Name

Accountant

Title

909-386-9690

Telephone

Ginger_sanchez@sbcss.k12.ca.us

E-mail address

For Approving Entity:

Jim Cunningham

Name

Accounting Service Director

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.com

E-mail address

For Charter School:

Mr. Dwaine Radden

Name

CEO

Title

909-887-8942

Telephone

dradden@palcenter.org

E-mail address

To the entity that approved the charter school:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]

Charter School Official
(Original signature required)

Date: 8/25/16

Printed

Name: Mr. Dwaine Radden

Title: CEO

To the County Superintendent of Schools:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/28/16

Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: [Signature]

County Superintendent/Designee

Date: 10/6/16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Provisional Accelerated Learning Academy
CDS #: #N/A
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 0335

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,404,107.00		1,404,107.00
Education Protection Account State Aid - Current Year	8012	259,957.00		259,957.00
State Aid - Prior Years	8019	(2,162.00)		(2,162.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	70,002.97		70,002.97
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		1,731,904.97	0.00	1,731,904.97
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		55,399.00	55,399.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	55,399.00	55,399.00
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	152,573.17	22,363.73	174,936.90
Total, Other State Revenues		152,573.17	22,363.73	174,936.90
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	31,754.01	0.00	31,754.01
Total, Local Revenues		31,754.01	0.00	31,754.01
5. TOTAL REVENUES		1,916,232.15	77,762.73	1,993,994.88
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	273,308.21	6,387.64	279,695.85
Certificated Pupil Support Salaries	1200	58,511.53	0.00	58,511.53
Certificated Supervisors' and Administrators' Salaries	1300	30,942.91	0.00	30,942.91
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		362,762.65	6,387.64	369,150.29
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	613.06	0.00	613.06
Noncertificated Support Salaries	2200	30,565.96	0.00	30,565.96
Noncertificated Supervisors' and Administrators' Salaries	2300	244,262.33	0.00	244,262.33
Clerical and Office Salaries	2400	107,482.88	0.00	107,482.88
Other Noncertificated Salaries	2900	22,173.41	0.00	22,173.41
Total, Noncertificated Salaries		405,097.64	0.00	405,097.64

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Provisional Accelerated Learning Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	43,725.12	675.81	44,400.93
PERS	3201-3202	30,466.26	0.00	30,466.26
OASDI / Medicare / Alternative	3301-3302	30,665.12	92.62	30,757.74
Health and Welfare Benefits	3401-3402	116,269.21	0.00	116,269.21
Unemployment Insurance	3501-3502	12,038.23	90.39	12,128.62
Workers' Compensation Insurance	3601-3602	43,032.46	361.54	43,394.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		276,196.40	1,220.36	277,416.76
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	25,542.06	4,945.12	30,487.18
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	39,689.66	3,779.61	43,469.27
Noncapitalized Equipment	4400	17,283.90	0.00	17,283.90
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		82,515.62	8,724.73	91,240.35
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	2,303.38	4,205.00	6,508.38
Dues and Memberships	5300	2,664.75	0.00	2,664.75
Insurance	5400	58,062.85	0.00	58,062.85
Operations and Housekeeping Services	5500	71,361.51	0.00	71,361.51
Rentals, Leases, Repairs, and Noncap. Improvements	5600	133,333.72	0.00	133,333.72
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	177,735.82	63,015.19	240,751.01
Communications	5900	15,306.40	0.00	15,306.40
Total, Services and Other Operating Expenditures		460,768.43	67,220.19	527,988.62
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	2,138.00	0.00	2,138.00
Total, Capital Outlay		2,138.00	0.00	2,138.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	88,698.36	0.00	88,698.36
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	2,897.00	0.00	2,897.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		2,897.00	0.00	2,897.00
Total, Other Outgo		91,595.36	0.00	91,595.36
8. TOTAL EXPENDITURES		1,681,074.10	83,552.92	1,764,627.02

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Provisional Accelerated Learning Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		235,158.05	(5,790.19)	229,367.86
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(6,033.79)	6,033.79	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(6,033.79)	6,033.79	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		229,124.26	243.60	229,367.86
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	931,644.75	0.00	931,644.75
b. Adjustments/Restatements	9793, 9795	(121,721.26)	103,042.00	(18,679.26)
c. Adjusted Beginning Fund Balance /Net Position		809,923.49	103,042.00	912,965.49
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,039,047.75	103,285.60	1,142,333.35
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		103,285.60	103,285.60
c. Unrestricted Net Position	9790A	1,039,047.75	0.00	1,039,047.75

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Provisional Accelerated Learning Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	5,424.23	0.00	5,424.23
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	835,081.68	103,285.60	938,367.28
4. Due from Grantor Governments	9290	313,657.22	0.00	313,657.22
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	14,262.32	0.00	14,262.32
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	2,230.00	0.00	2,230.00
9. TOTAL ASSETS		1,170,655.45	103,285.60	1,273,941.05
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	68,854.33	0.00	68,854.33
2. Due to Grantor Governments	9590	62,753.37	0.00	62,753.37
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		131,607.70	0.00	131,607.70
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,039,047.75	103,285.60	1,142,333.35

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Provisonal Accelerated Learning Academy

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b. None	0.00	0.00	0.00
c. None	0.00	0.00	0.00
d. None	0.00	0.00	0.00
e. None	0.00	0.00	0.00
f. None	0.00	0.00	0.00
g. None	0.00	0.00	0.00
h. None	0.00	0.00	0.00
i. None	0.00	0.00	0.00
j. None	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Provisional Accelerated Learning Academy
CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	1,764,627.02
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	55,399.00
c. Subtotal of State & Local Expenditures [a minus b]	1,709,228.02
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	5,035.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,704,193.02

Public Safety Academy

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: Public Safety Academy
CDS #: Copy of Public Safety Academy UAA 36678766
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0731

Received

AUG 31 2016

Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez

Name

Accountant

Title

909-386-9690

Telephone

Ginger_sanchez@sbcss.k12.ca.us

E-mail address

For Approving Entity:

Jim Cunningham

Name

Accounting Service Director

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.com

E-mail address

For Charter School:

Jennifer Stickel

Name

Principal

Title

909-382-2211

Telephone

jstickel@psasb.us

E-mail address

To the entity that approved the charter school:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:

Jennifer Stickel
Charter School Official
(Original signature required)

Date:

8/31/16

Printed

Name:

Jennifer Stickel

Title:

Principal

To the County Superintendent of Schools:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:

Jayne Christakos
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date:

9/28/16

Printed

Name:

Jayne Christakos

Title:

Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed:

Patricia Lemos
County Superintendent/Designee
(Original signature required)

Date:

10/19/16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Public Safety Academy
CDS #: 276 - PSA V1.3-Public Safety Academy 36678760109850_revised 10-1.
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0731

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,795,198.00		2,795,198.00
Education Protection Account State Aid - Current Year	8012	563,794.00		563,794.00
State Aid - Prior Years	8019	(6,637.00)		(6,637.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	161,933.56		161,933.56
Other LCFF Transfers	8091, 8097		0.00	0.00
Total, LCFF Sources		3,514,288.56	0.00	3,514,288.56
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		116,698.00	116,698.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	97,488.05		97,488.05
Total, Federal Revenues		97,488.05	116,698.00	214,186.05
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	536,242.27	351,625.80	887,868.07
Total, Other State Revenues		536,242.27	351,625.80	887,868.07
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	66,625.99		66,625.99
Total, Local Revenues		66,625.99	0.00	66,625.99
5. TOTAL REVENUES		4,214,644.87	468,323.80	4,682,968.67
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,124,267.92		1,124,267.92
Certificated Pupil Support Salaries	1200	95,614.31	116,214.28	211,828.59
Certificated Supervisors' and Administrators' Salaries	1300	177,075.01	56,639.65	233,714.66
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,396,957.24	172,853.93	1,569,811.17
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	69,727.26		69,727.26
Noncertificated Support Salaries	2200	59,985.00		59,985.00
Noncertificated Supervisors' and Administrators' Salaries	2300	91,393.89		91,393.89
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900	1,538.26	56,351.55	57,889.81
Total, Noncertificated Salaries		222,644.41	56,351.55	278,995.96

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Public Safety Academy

CDS #: 276 - PSA V1.3-Public Safety Academy 36678760109850_revised 10-1.

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	153,928.00	9,273.23	163,201.23
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	40,727.33	3,984.58	44,711.91
Health and Welfare Benefits	3401-3402	103,872.18		103,872.18
Unemployment Insurance	3501-3502	19,276.82	434.00	19,710.82
Workers' Compensation Insurance	3601-3602	100,315.00		100,315.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		418,119.33	13,691.81	431,811.14
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	53,658.84	25,556.10	79,214.94
Books and Other Reference Materials	4200	2,032.48		2,032.48
Materials and Supplies	4300	48,454.22	16.89	48,471.11
Noncapitalized Equipment	4400	168,360.94	66,097.94	234,458.88
Food	4700	129,632.04		129,632.04
Total, Books and Supplies		402,138.52	91,670.93	493,809.45
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	10,020.98	12,841.92	22,862.90
Dues and Memberships	5300	6,366.87		6,366.87
Insurance	5400	50,310.92		50,310.92
Operations and Housekeeping Services	5500	157,306.05		157,306.05
Rentals, Leases, Repairs, and Noncap. Improvements	5600	223,987.59		223,987.59
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	402,145.97	45,112.80	447,258.77
Communications	5900	44,399.36		44,399.36
Total, Services and Other Operating Expenditures		894,537.74	57,954.72	952,492.46
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	252,346.19		252,346.19
Total, Capital Outlay		252,346.19	0.00	252,346.19
7. Other Outgo				
Tuition to Other Schools	7110-7143		128,627.93	128,627.93
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	20,454.72		20,454.72
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		20,454.72	0.00	20,454.72
Total, Other Outgo		20,454.72	128,627.93	149,082.65
8. TOTAL EXPENDITURES		3,607,198.15	521,150.87	4,128,349.02

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Public Safety Academy

CDS #: 276 - PSA V1.3-Public Safety Academy 36678760109850 revised 10-1.

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		607,446.72	(52,827.07)	554,619.65
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(119,139.38)	119,139.38	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(119,139.38)	119,139.38	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		488,307.34	66,312.31	554,619.65
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,560,288.35	(4,628.00)	1,555,660.35
b. Adjustments/Restatements	9793, 9795	(83,175.25)	4,628.00	(78,547.25)
c. Adjusted Beginning Fund Balance /Net Position		1,477,113.10	0.00	1,477,113.10
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,965,420.44	66,312.31	2,031,732.75
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	747,981.99	66,312.31	814,294.30
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,217,438.45	0.00	1,217,438.45

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Public Safety Academy

CDS #: 276 - PSA V1.3-Public Safety Academy 36678760109850_revised 10-1.

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	1,263,477.62	66,312.31	1,329,789.93
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	603,033.52		603,033.52
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	2,349.86		2,349.86
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	747,981.99		747,981.99
9. TOTAL ASSETS		2,616,842.99	66,312.31	2,683,155.30
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	134,232.20		134,232.20
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	337,327.97		337,327.97
4. Unearned Revenue	9650	179,862.38		179,862.38
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		651,422.55	0.00	651,422.55
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,965,420.44	66,312.31	2,031,732.75

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Public Safety Academy

CDS #: 276 - PSA V1.3-Public Safety Academy 36678760109850_revised 10-1.

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. none	\$ 0.00	0.00	0.00
b. none	0.00	0.00	0.00
c. none	0.00	0.00	0.00
d. none	0.00	0.00	0.00
e. none	0.00	0.00	0.00
f. none	0.00	0.00	0.00
g. none	0.00	0.00	0.00
h. none	0.00	0.00	0.00
i. none	0.00	0.00	0.00
j. none	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Public Safety Academy

CDS #: 276 - PSA V1.3-Public Safety Academy 36678760109850_revised 10-1.

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	4,128,349.02
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	214,186.05
c. Subtotal of State & Local Expenditures [a minus b]	3,914,162.97
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	272,800.91
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,641,362.06

SOAR Charter Academy

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: SOAR Charter Academy
CDS #: FY16-SOAR-Unaudited Report 36 117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino County
Charter #: 0982

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez
Name
Accountant
Title
909-386-9690
Telephone
Ginger_sanchez@sbcss.k12.ca.us
E-mail address

For Approving Entity:

Jim Cunningham
Name
Accounting Services
Title
Director
Title
909-381-1152
Telephone
jim.cunnigham@sbcusd.com
E-mail address

For Charter School:

Spencer Styles
Name
Charter Impact
Title
888-474-032 ext 101
Telephone
sstyles@charterimpact.com
E-mail address

To the entity that approved the charter school:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Kristin Kraus
Charter School Official
(Original signature required)

Date: 8/30/16

Printed Name: Kristin Kraus

Title: Director of Finance & Operations

To the County Superintendent of Schools:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9-28-16

Printed Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

- (X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Gaelle Baker
County Superintendent/Designee
(Original signature required)

Date: 10/6/16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: SOAR Charter Academy
CDS #: #N/A
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino County
Charter #: 0982

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,930,293.00		2,930,293.00
Education Protection Account State Aid - Current Year	8012	580,957.00		580,957.00
State Aid - Prior Years	8019	(6,582.00)		(6,582.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	175,375.00		175,375.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		3,680,043.00	0.00	3,680,043.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		127,862.00	127,862.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		239,364.00	239,364.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	51,348.00	4,814.00	56,162.00
Total, Federal Revenues		51,348.00	372,040.00	423,388.00
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	234,819.00	118,121.00	352,940.00
Total, Other State Revenues		234,819.00	118,121.00	352,940.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	111,910.00	8,028.00	119,938.00
Total, Local Revenues		111,910.00	8,028.00	119,938.00
5. TOTAL REVENUES		4,078,120.00	498,189.00	4,576,309.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	901,020.00	149,910.00	1,050,930.00
Certificated Pupil Support Salaries	1200	0.00		0.00
Certificated Supervisors' and Administrators' Salaries	1300	496,565.00		496,565.00
Other Certificated Salaries	1900	0.00		0.00
Total, Certificated Salaries		1,397,585.00	149,910.00	1,547,495.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	142,505.00		142,505.00
Noncertificated Support Salaries	2200	4,669.00		4,669.00
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00		0.00
Clerical and Office Salaries	2400	102,021.00		102,021.00
Other Noncertificated Salaries	2900	313,235.00	20,812.00	334,047.00
Total, Noncertificated Salaries		562,430.00	20,812.00	583,242.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: SOAR Charter Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	147,038.00	15,772.00	162,810.00
PERS	3201-3202	0.00		0.00
OASDI / Medicare / Alternative	3301-3302	66,830.00	3,903.00	70,733.00
Health and Welfare Benefits	3401-3402	278,206.00	24,232.00	302,438.00
Unemployment Insurance	3501-3502	20,973.00	1,827.00	22,800.00
Workers' Compensation Insurance	3601-3602	35,627.00	3,103.00	38,730.00
OPEB, Allocated	3701-3702	0.00		0.00
OPEB, Active Employees	3751-3752	0.00		0.00
Other Employee Benefits	3901-3902	89.00		89.00
Total, Employee Benefits		548,763.00	48,837.00	597,600.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	45,515.00		45,515.00
Books and Other Reference Materials	4200	1,083.00		1,083.00
Materials and Supplies	4300	195,077.00	23,330.00	218,407.00
Noncapitalized Equipment	4400	28,149.00		28,149.00
Food	4700	0.00	253,127.00	253,127.00
Total, Books and Supplies		269,824.00	276,457.00	546,281.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	36,360.00		36,360.00
Travel and Conferences	5200	13,273.00		13,273.00
Dues and Memberships	5300	9,599.00		9,599.00
Insurance	5400	34,420.00		34,420.00
Operations and Housekeeping Services	5500	189,682.00		189,682.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	240,086.00		240,086.00
Transfers of Direct Costs	5700-5799	0.00		0.00
Professional/Consulting Services and Operating Expend.	5800	453,565.00	2,173.00	455,738.00
Communications	5900	51,411.00		51,411.00
Total, Services and Other Operating Expenditures		1,028,396.00	2,173.00	1,030,569.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	69,261.00		69,261.00
Total, Capital Outlay		69,261.00	0.00	69,261.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	5.00	0.00	5.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		5.00	0.00	5.00
Total, Other Outgo		5.00	0.00	5.00
8. TOTAL EXPENDITURES		3,876,264.00	498,189.00	4,374,453.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: SOAR Charter Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		201,856.00	0.00	201,856.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		201,856.00	0.00	201,856.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	723,272.93		723,272.93
b. Adjustments/Restatements	9793, 9795	(5,273.93)		(5,273.93)
c. Adjusted Beginning Fund Balance /Net Position		717,999.00	0.00	717,999.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		919,855.00	0.00	919,855.00
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	386,412.00		386,412.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	533,443.00	0.00	533,443.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: SOAR Charter Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00		0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00		0.00
In Banks	9120	402,723.00		402,723.00
In Revolving Fund	9130	0.00		0.00
With Fiscal Agent/Trustee	9135	0.00		0.00
Collections Awaiting Deposit	9140	0.00		0.00
2. Investments	9150	0.00		0.00
3. Accounts Receivable	9200	590,216.00		590,216.00
4. Due from Grantor Governments	9290	0.00		0.00
5. Stores	9320	0.00		0.00
6. Prepaid Expenditures (Expenses)	9330	51,497.00		51,497.00
7. Other Current Assets	9340	19,865.00		19,865.00
8. Capital Assets (accrual basis only)	9400-9489	386,412.00		386,412.00
9. TOTAL ASSETS		1,450,713.00	0.00	1,450,713.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490	0.00		0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	333,960.00		333,960.00
2. Due to Grantor Governments	9590	0.00		0.00
3. Current Loans	9640	0.00		0.00
4. Unearned Revenue	9650	196,898.00		196,898.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00		0.00
6. TOTAL LIABILITIES		530,858.00	0.00	530,858.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00		0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		919,855.00	0.00	919,855.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2015 to June 30, 2016

Charter School Name: SOAR Charter Academy

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: SOAR Charter Academy

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	4,374,453.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	423,388.00
c. Subtotal of State & Local Expenditures [a minus b]	3,951,065.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	69,266.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,881,799.00

Taft T. Newman Leadership Academy

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: Taft T. Newman Leadership Academy
CDS #: V1-36678760126706
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1437

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez
Name

Accountant
Title

909-386-9690
Telephone

Ginger_sanchez@sbcusd.k12.ca.us
E-mail address

For Approving Entity:

Jim Cunningham 
Name

Accounting Service Director
Title

909-381-1152
Telephone

jim.cunningham@sbcusd.com
E-mail address

For Charter School:

Jason Patterson
Name

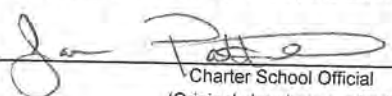
Principal
Title

909-881-1100
Telephone

jpatterson@newmanleadership.org
E-mail address

To the entity that approved the charter school:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

Date: 9/22/16

Printed
Name: Jason Patterson

Title: Principal

To the County Superintendent of Schools:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

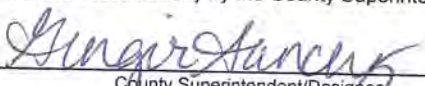
Date: 9/28/16

Printed
Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/10/16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Taft T. Newman Leadership Academy

CDS #: #N/A

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1437

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	719,122.00		719,122.00
Education Protection Account State Aid - Current Year	8012	128,518.00		128,518.00
State Aid - Prior Years	8019	(8,664.00)		(8,664.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	41,254.39		41,254.39
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		880,230.39	0.00	880,230.39
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290		352,759.84	352,759.84
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		19,552.36	19,552.36
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	372,312.20	372,312.20
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	(7,584.83)	71,962.13	64,377.30
Total, Other State Revenues		(7,584.83)	71,962.13	64,377.30
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	22,678.19	0.00	22,678.19
Total, Local Revenues		22,678.19	0.00	22,678.19
5. TOTAL REVENUES		895,323.75	444,274.33	1,339,598.08
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	302,828.54	9,563.04	312,391.58
Certificated Pupil Support Salaries	1200	651.20	0.00	651.20
Certificated Supervisors' and Administrators' Salaries	1300	5,416.66	0.00	5,416.66
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		308,896.40	9,563.04	318,459.44
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	72,518.22	16,131.47	88,649.69
Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	41,758.58	10,438.96	52,197.54
Clerical and Office Salaries	2400	40,161.02	0.00	40,161.02
Other Noncertificated Salaries	2900	25,511.22	0.00	25,511.22
Total, Noncertificated Salaries		179,949.04	26,570.43	206,519.47

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Taft T. Newman Leadership Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	33,786.74	0.00	33,786.74
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	18,569.48	1,605.81	20,175.29
Health and Welfare Benefits	3401-3402	47,770.02	0.00	47,770.02
Unemployment Insurance	3501-3502	9,066.81	911.42	9,978.23
Workers' Compensation Insurance	3601-3602	5,811.23	0.00	5,811.23
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		115,004.28	2,517.23	117,521.51
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	4,679.34	35,853.44	40,532.78
Books and Other Reference Materials	4200	10,821.43	1,412.56	12,233.99
Materials and Supplies	4300	18,108.66	10,181.55	28,290.21
Noncapitalized Equipment	4400	14,566.17	38,158.37	52,724.54
Food	4700	62,291.82	25,815.17	88,106.99
Total, Books and Supplies		110,467.42	111,421.09	221,888.51
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	912.33	5,493.00	6,405.33
Dues and Memberships	5300	750.00	0.00	750.00
Insurance	5400	10,416.00	0.00	10,416.00
Operations and Housekeeping Services	5500	3,178.01	0.00	3,178.01
Rentals, Leases, Repairs, and Noncap. Improvements	5600	23,134.38	54,375.00	77,509.38
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	199,070.95	12,055.54	211,126.49
Communications	5900	11,385.60	35.00	11,420.60
Total, Services and Other Operating Expenditures		248,847.27	71,958.54	320,805.81
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	52,780.49	0.00	52,780.49
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		52,780.49	0.00	52,780.49
8. TOTAL EXPENDITURES		1,015,944.90	222,030.33	1,237,975.23

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Taft T. Newman Leadership Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(120,621.15)	222,244.00	101,622.85
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	218,791.00	(218,791.00)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		218,791.00	(218,791.00)	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		98,169.85	3,453.00	101,622.85
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(276,043.96)	24,469.00	(251,574.96)
b. Adjustments/Restatements	9793, 9795	(33,799.55)	0.00	(33,799.55)
c. Adjusted Beginning Fund Balance /Net Position		(309,843.51)	24,469.00	(285,374.51)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(211,673.66)	27,922.00	(183,751.66)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		27,922.00	27,922.00
c. Unrestricted Net Position	9790A	(211,673.66)	0.00	(211,673.66)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Taft T. Newman Leadership Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	42,150.09	27,922.00	70,072.09
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	0.00	0.00	0.00
4. Due from Grantor Governments	9290	185,593.49	0.00	185,593.49
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	11,853.57	0.00	11,853.57
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	0.00	0.00	0.00
9. TOTAL ASSETS		239,597.15	27,922.00	267,519.15
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	89,684.53	0.00	89,684.53
2. Due to Grantor Governments	9590	89,740.55	0.00	89,740.55
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	271,845.73	0.00	271,845.73
6. TOTAL LIABILITIES		451,270.81	0.00	451,270.81
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		(211,673.66)	27,922.00	(183,751.66)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Taft T. Newman Leadership Academy
CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b. None	0.00	0.00	0.00
c. None	0.00	0.00	0.00
d. None	0.00	0.00	0.00
e. None	0.00	0.00	0.00
f. None	0.00	0.00	0.00
g. None	0.00	0.00	0.00
h. None	0.00	0.00	0.00
i. None	0.00	0.00	0.00
j. None	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Taft T. Newman Leadership Academy

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	1,237,975.23
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	372,312.20
c. Subtotal of State & Local Expenditures [a minus b]	865,663.03
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 865,663.03

Woodward Leadership Academy

2015-2016 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2016

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

CHARTER SCHOOL CERTIFICATION

Charter School Name: Woodward Leadership Academy

CDS #: Woodward 1516CharterUNAUDITEDACTUALSSupplementalWorkbook_Template

Charter Approving Entity: San Bernardino Unified

County: San Bernardino

Charter #: 1438

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Ginger Sanchez
Name

Accountant
Title

909-386-9690
Telephone

Ginger.sanchez@sbcass.k12.ca.us
E-mail address

For Approving Entity:

Jim Cunningham
Name

Accounting Services Director
Title

909-381-1152
Telephone

jim.cunningham@sbcusd.com
E-mail address

For Charter School:

Byron Briggs
Name

Principal
Title

909-266-1762
Telephone

bbriggs@woodwardleadershipacademy.com
E-mail address

To the entity that approved the charter school:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42109(b).

Signed: [Signature]
Charter School Official
(Original signature required)

Printed Name: Byron Briggs

Date: 8/31/2016

Title: Principal

To the County Superintendent of Schools:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: [Signature]

Date: 9/20/16

Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed
Name:

Jayne Christakos

Chief Business Officer

Title:

To the Superintendent of Public Instruction:

(X) 2015-16 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been
verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:

Jayne Christakos

County Superintendent/Designee
(Original signature required)

Date:

10/4/16

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Woodward Leadership Academy
CDS #: #N/A
Charter Approving Entity: San Bernardino Unified
County: San Bernardino
Charter #: 1438

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	667,510.00		667,510.00
Education Protection Account State Aid - Current Year	8012	121,416.00		121,416.00
State Aid - Prior Years	8019	(1,687.00)		(1,687.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	36,959.00		36,959.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		824,198.00	0.00	824,198.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		52,224.34	52,224.34
Donated Food Commodities	8221		35,927.00	35,927.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	88,151.34	88,151.34
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	41,438.79	68,643.71	110,082.50
Total, Other State Revenues		41,438.79	68,643.71	110,082.50
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	9,273.91		9,273.91
Total, Local Revenues		9,273.91	0.00	9,273.91
5. TOTAL REVENUES		874,910.70	156,795.05	1,031,705.75
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	220,946.73	10,756.70	231,703.43
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	77,077.93		77,077.93
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		298,024.66	10,756.70	308,781.36
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	9,474.23	31,706.98	41,181.21
Noncertificated Support Salaries	2200	3,675.15		3,675.15
Noncertificated Supervisors' and Administrators' Salaries	2300	58,317.40		58,317.40
Clerical and Office Salaries	2400	59,525.33		59,525.33
Other Noncertificated Salaries	2900	19,446.86		19,446.86
Total, Noncertificated Salaries		150,438.97	31,706.98	182,145.95

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Woodward Leadership Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	29,209.11	386.30	29,595.41
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	19,008.82	1,211.39	20,220.21
Health and Welfare Benefits	3401-3402	37,842.87	(98.25)	37,744.62
Unemployment Insurance	3501-3502	6,225.94	487.33	6,713.27
Workers' Compensation Insurance	3601-3602	3,933.17	79.43	4,012.60
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752	319.39		319.39
Other Employee Benefits	3901-3902	6,934.13		6,934.13
Total, Employee Benefits		103,473.43	2,066.20	105,539.63
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	(535.94)	0.00	(535.94)
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	19,804.94	4,750.35	24,555.29
Noncapitalized Equipment	4400	8,111.29		8,111.29
Food	4700	0.00	50,327.51	50,327.51
Total, Books and Supplies		27,380.29	55,077.86	82,458.15
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	3,303.39		3,303.39
Dues and Memberships	5300			0.00
Insurance	5400			0.00
Operations and Housekeeping Services	5500	49,683.45		49,683.45
Rentals, Leases, Repairs, and Noncap. Improvements	5600	42,237.20	24,482.02	66,719.22
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	97,795.26		97,795.26
Communications	5900	1,861.48		1,861.48
Total, Services and Other Operating Expenditures		194,880.78	24,482.02	219,362.80
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	18,590.28		18,590.28
Total, Capital Outlay		18,590.28	0.00	18,590.28
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		32,705.29	32,705.29
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	14,411.74		14,411.74
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		14,411.74	0.00	14,411.74
Total, Other Outgo		14,411.74	32,705.29	47,117.03
8. TOTAL EXPENDITURES		807,200.15	156,795.05	963,995.20

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Woodward Leadership Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		67,710.55	0.00	67,710.55
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		67,710.55	0.00	67,710.55
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	31,033.85		31,033.85
b. Adjustments/Restatements	9793, 9795	(36,331.85)		(36,331.85)
c. Adjusted Beginning Fund Balance /Net Position		(5,298.00)	0.00	(5,298.00)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		62,412.55	0.00	62,412.55
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	176,201.90		176,201.90
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	(113,789.35)	0.00	(113,789.35)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016

Charter School Name: Woodward Leadership Academy

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	22,846.47		22,846.47
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	8,951.94		8,951.94
4. Due from Grantor Governments	9290	144,226.42		144,226.42
5. Stores	9320	0.00		0.00
6. Prepaid Expenditures (Expenses)	9330	5,355.41		5,355.41
7. Other Current Assets	9340	2,285.24		2,285.24
8. Capital Assets (accrual basis only)	9400-9489	176,201.90		176,201.90
9. TOTAL ASSETS		359,867.38	0.00	359,867.38
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	99,970.89		99,970.89
2. Due to Grantor Governments	9590	0.00		0.00
3. Current Loans	9640	197,483.94		197,483.94
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		297,454.83	0.00	297,454.83
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		62,412.55	0.00	62,412.55

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2015 to June 30, 2016**

Charter School Name: Woodward Leadership Academy

CDS #: #N/A

L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
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Charter School Name: Woodward Leadership Academy

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	963,995.20
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	88,151.34
c. Subtotal of State & Local Expenditures [a minus b]	875,843.86
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	33,002.02
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 842,841.84



Ted Alejandro, County Superintendent

Business Services Branch
Business Advisory Services
760 E. Brier Dr. Colton, CA 92408
(909) 386-9676