

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA SECTION <i>(Check Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM B-14

BOARD MEETING DATE: September 14, 2016
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ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	Approve
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TITLE AND SUBJECT: Approve the 2015/16 Unaudited Actual Financial Report, 2015/16 Year-End Budget Revision and 2016/17 Gann Limit

DESCRIPTION/DISCUSSION: Staff will present, and the Board of Education will discuss and approve the following three reports: 2015/16 Unaudited Actual Financial Report, 2015/16 Year-End Budget Revision and the 2016/17 Gann Limit.

1) The 2015/16 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures, and ending fund balance for all the district's funds for the fiscal year ended June 30, 2016. Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.

2) The 2015/16 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds.

3) Resolution No. 16-05 for adoption of the district's Gann Appropriation Limit for fiscal year 2016/17. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

FINANCIAL SUMMARY: The 2015/16 year-end actuals reflect the district's reserve at \$57.71 million, which is above the state minimum required level.

PREPARED BY: <i>Jacque Canfield</i> Jacque Canfield, Executive Officer, Fiscal Services	DIVISION: Administrative Services PHONE: (559) 457-6226
CABINET LEVEL APPROVAL: Ruth F. Quinto, Deputy Superintendent/CFO <i>(Signature Required)</i> <i>Ruth Quinto</i>	SUPERINTENDENT APPROVAL: <i>[Signature]</i>

The following describes differences from the estimated actuals to the unaudited actuals:

1. **Local Control Funding Formula** – The Local Control Funding Formula (LCFF) funds increased from the estimated actuals by \$500,000 due to the State increasing the funding gap percentage in June 2015 from 52.20% to 52.56%.
2. **Update on Multi-Year** – The final State budget increased the LCFF funds for 2015/16 by \$500,000 due to the State increasing the funding gap percentage as mentioned above. The chart below shows the current multi-year projection which incorporates the 2015/16 Unaudited Actuals and the 2016/17 final State budget changes:

	<u>Actuals</u> <u>2015/16</u>	<u>Projected</u> <u>2016/17</u>	<u>Projected</u> <u>2017/18</u>	<u>Projected</u> <u>2018/19</u>
Net Unrestricted General Fund Balance:	\$57.71	\$60.01	\$60.51	\$56.23
Change in Reserve	\$8.12	\$2.30	\$0.50	(\$4.28)
Reserve level	6.98%	6.63%	6.92%	6.28%

3. **State Income** – The State revenue increased from the estimated actuals by \$1 million in the Unrestricted General Fund and Restricted General Fund due to higher lottery revenues.
4. **E-Rate Income/Expense** – The California Department of Education provided new guidance on how to record E-Rate revenue and expenses, which is why this is included here at this time (in prior years the net cost was shown). The new guidance has the E-Rate revenue (increase shown in Local Income) and actual expenses shown which equated to \$1.5 million.
5. **Expenses and Contributions from the Unrestricted General Fund** – Overall, actual expenditures decreased from the estimated actuals by \$17.2 million due mainly to one-time increase and utilization of Lottery funds equating to \$1 million, facility, maintenance and other one-time projects timing in the amount of \$6.7 million. These funds are included in the designated fund balance and will be reflected in the 2016/17 Budget Revision No 1.

Additionally, actual expenditures and contributions were approximately \$11.0 million lower than estimated. There were six main factors that impacted this net \$11.0 million result as follows:

- \$3.8 million – salary savings from authorized but vacant positions
- \$3.2 million – one-time savings due to implementation of new programs such as CTE and Kids Invent and Focus/Designated School program
- \$1.7 million – school site expenditures lower than estimated
- \$700,000 – unanticipated reimbursements for internal services (mainly in the areas of Transportation and Maintenance)
- \$700,000 – expenditures for utilities and water usage lower than estimated
- \$900,000 – savings due from Instruction Division – Goal 2 programs

In addition to the items discussed on the previous page, the following information is provided:

Unrestricted Contributions Towards Restricted Programs – Below is a list of the district’s unrestricted contributions to the following programs in 2015/16:

Restricted Program	General Fund Contribution
California Endowment	\$874,782
Medi-Cal	662,553
Ongoing & Major Maintenance Account	21,911,581
Regional Occupational Program	970,552
Special Education - Infant Program	445,892
Special Education	48,359,033
Total	\$73,224,393

Restricted General Fund – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$8.7 million as reflected in the chart below.

Restricted Entitlement Funds	Ending Balance 2015/16
Clean Energy Act	\$5,027,682
Educator Effectiveness	3,699,686
Special Education-Mental Health	14,029
Total	\$8,741,397

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the change in the reserve levels for 2015/16.

Reserve Type (in millions)	Recommended Level	7/1/2015	Change	6/30/2016	6/30/2017⁽⁵⁾
Unrestricted General Fund	\$47.46 ⁽²⁾	\$49.59	\$8.12	\$57.71	\$47.46
Workers’ Compensation	\$39.55 ⁽³⁾	\$24.15	\$3.24	\$27.39	\$27.69
General Liability	\$ 0.96 ⁽³⁾	\$ 0.87	\$0.04	\$0.91	\$ 0.96
Health Fund IBNP ⁽¹⁾	\$18.79 ⁽³⁾	\$16.89	\$0.92	\$17.81	\$18.79
Retiree Lifetime Health Liability	\$964.64 ⁽³⁾	\$26.25	\$4.33	\$30.58	\$33.85
Health Fund Unencumbered	\$24.20 ⁽⁴⁾	\$7.34	\$3.04	\$10.38	\$15.53

⁽¹⁾ IBNP is an acronym for “Incurred But Not Paid” claims.

⁽²⁾ Represents the 2015/16 reserve level for economic uncertainties presented to the Board in June 2016.

⁽³⁾ Recommended level is provided by actuarial study.

⁽⁴⁾ Recommended level is provided by the Joint Health Management Board contracted consultant.

⁽⁵⁾ Reserve levels incorporate the same factors as presented to the Board in June 2016.

Other Funds' Ending Balances for 2015/16 – In addition to the General Fund information provided on the previous page, the following information is provided on the district's other fund types:

Other Funds	Beginning Fund Balance 2015/16	Net Change	Ending Fund Balance 2015/16
Adult Education	\$0	\$814,781	\$814,781
Child Development	\$0	\$0	\$0
Deferred Maintenance	\$1,852,578	(\$1,852,578)	\$0
County School Facilities	\$11,868,557	(\$1,160,583)	\$10,707,974
Adult Education Building	\$2,167,386	\$30,021	\$2,197,407
Measure Q Series D	\$58,914,925	(\$37,952,142)	\$20,962,783
Measure Q Series E	\$0	\$55,579,932	\$55,579,932
Capital Facilities (Developer Fees)	\$4,288,796	(\$2,675,594)	\$1,613,202
Special Reserve 1977/87 Measure A	\$5,103,593	\$246,226	\$5,349,819
Bond Interest & Redemption	\$28,772,670	\$1,698,230	\$30,470,900
1977/87 Tax Override	\$0	\$0	\$0
Cafeteria Enterprise ⁽¹⁾	\$2,113,539	(\$2,113,539)	\$0
Cafeteria ⁽¹⁾	\$8,090,572	\$2,686,064	\$10,776,636
Health Benefits	\$7,344,971	\$3,030,835	\$10,375,806
Liability	\$1,176,892	(\$961,426)	\$214,466
Workers' Compensation	(\$12,292,326)	\$2,019,322	(\$10,273,004)
Defined Benefits Plan	\$9,108,039	\$280,898	\$9,388,937
Post-Retirement Health Fund	\$26,247,632	\$4,332,972	\$30,580,604

⁽¹⁾ Cafeteria Enterprise Fund was closed in 2015/16 per Board action. Accounting changes required all cafeteria equipment be charged out in the Cafeteria Enterprise Fund. All other activity is shown in the Cafeteria Fund.

Charter Schools – A summary of the ending balances for each of the charter schools is provided below:

Charter Schools	Beginning Fund Balance 2015/16	Net Change	Ending Fund Balance 2015/16
Carter G. Woodson Public Charter ⁽¹⁾	\$745,458	\$229,224	\$974,682
Morris E Dailey Charter	\$1,618,573	\$385,508	\$2,004,081
Kepler Neighborhood ⁽²⁾	\$209,983	\$598,095	\$808,078
School of Unlimited Learning ⁽³⁾	\$80,302	\$300,897	\$381,199
Sierra Charter	\$2,225,348	\$360,204	\$2,585,552
University High ⁽⁴⁾	\$2,536,724	\$171,732	\$2,708,456
Valley Arts and Sciences ⁽⁵⁾	\$817,990	\$280,076	\$1,098,066
Valley Preparatory Academy ⁽⁶⁾	\$481,681	\$238,304	\$719,985

⁽¹⁾ Carter G. Woodson Public Charter's beginning balance is expected to be restated. Previously reported \$746,700.

⁽²⁾ Kepler Neighborhood Charter's beginning balance was restated. Previously reported at \$217,038.

⁽³⁾ School of Unlimited Learning beginning balance was restated. Previously reported at \$88,649.

⁽⁴⁾ University High beginning balance was restated. Previously reported at \$1,924,474.

⁽⁵⁾ Valley Arts and Sciences Charter's beginning balance was restated. Previously reported at \$819,992.

⁽⁶⁾ Valley Preparatory Academy's beginning balance was restated. Previously reported at \$480,912.

2015/16 Year-End Budget Revision

The 2015/16 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds. A year-end budget revision for the Child Development Fund, Special Reserve for Capital Outlay Fund, 1977/87 Tax Override Fund and the Liability Fund is submitted for the Board's consideration.

2016/17 Gann Limit

Included in the Board binders is Resolution No. 16-05 for adopting the district's Gann Appropriation Limit for fiscal year 2016/17. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2016. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any additional questions, please contact either Jacquie Canfield at 457-3907 or Ruthie Quinto at 457-6226. Thank you.

Fresno Unified School District
2015/16

Fund Name	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance
General Fund Unrestricted	\$ 62,791,652	\$ 690,523,390	\$ 588,458,711	\$ (77,686,368)	\$ 87,169,963
General Fund Restricted	\$ 2,977,984	\$ 163,229,056	\$ 230,690,036	\$ 73,224,393	\$ 8,741,397
Total General Fund	\$ 65,769,636	\$ 853,752,446	\$ 819,148,747	\$ (4,461,975)	\$ 95,911,360
Adult Education Fund	\$ -	\$ 7,915,058	\$ 7,100,276	\$ -	\$ 814,781
Child Development Fund	\$ -	\$ 12,876,895	\$ 12,876,895	\$ -	\$ -
Cafeteria Fund	\$ 8,090,572	\$ 49,615,725	\$ 46,929,660	\$ -	\$ 10,776,636
Deferred Maintenance Fund	\$ 1,852,578	\$ 4,527	\$ 4,999,188	\$ 3,142,082	\$ -
Developer Fee Fund	\$ 4,288,796	\$ 963,620	\$ 3,611,514	\$ (27,700)	\$ 1,613,202
Adult Education Building Fund	\$ 2,167,386	\$ 30,021	\$ -	\$ -	\$ 2,197,407
Measure Q Series D Building Fund	\$ 58,914,925	\$ 695,119	\$ 537,710	\$ (38,109,551)	\$ 20,962,783
Measure Q Series E Building Fund	\$ -	\$ 581,836	\$ 405,493	\$ 55,403,588	\$ 55,579,932
Total Building Funds	\$ 61,082,311	\$ 1,306,976	\$ 943,203	\$ 17,294,038	\$ 78,740,121
County School Facility Fund	\$ 11,868,557	\$ 90,917	\$ 36,729,679	\$ 35,478,179	\$ 10,707,974
Special Reserve for Capital Outlay	\$ 5,103,593	\$ 369,714	\$ 123,489	\$ -	\$ 5,349,819
Total Bond Int and Redemption	\$ 28,772,670	\$ 40,393,125	\$ 38,706,277	\$ 11,382	\$ 30,470,900
1977/78 Tax Override Fund	\$ -	\$ 10,325	\$ -	\$ (10,325)	\$ -
Cafeteria Fund	\$ 2,113,539	\$ -	\$ 2,113,539	\$ -	\$ -
Health Fund	\$ 7,344,971	\$ 138,911,511	\$ 136,880,676	\$ 1,000,000	\$ 10,375,806
Liability Fund	\$ 1,176,892	\$ 3,665,014	\$ 4,627,441	\$ -	\$ 214,466
Workers' Compensation Fund	\$ (12,292,326)	\$ 10,700,345	\$ 8,681,024	\$ -	\$ (10,273,004)
Defined Benefits Fund	\$ 9,108,039	\$ 1,079,317	\$ 798,419	\$ -	\$ 9,388,937
Total Internal Service Funds	\$ 5,337,577	\$ 154,356,187	\$ 150,987,560	\$ 1,000,000	\$ 9,706,205
Post Retirement Fund	\$ 26,247,632	\$ 855,319	\$ 22,346	\$ 3,500,000	\$ 30,580,604
TOTALS	\$ 220,527,460	\$ 1,122,510,834	\$ 1,124,292,372	\$ 55,925,680	\$ 274,671,602

Charter Schools

	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance	Actual ADA
Carter G Woodson Public Charter	\$ 745,458	\$ 3,646,751	\$ 3,417,527	\$ -	\$ 974,682	295
Morris E Dailey Charter	\$ 1,618,573	\$ 2,939,430	\$ 2,553,922	\$ -	\$ 2,004,081	335
Kepler	\$ 209,983	\$ 3,193,174	\$ 2,595,079	\$ -	\$ 808,078	302
Sierra	\$ 2,225,348	\$ 4,808,568	\$ 4,448,364	\$ -	\$ 2,585,552	427
School of Unlimited Learning	\$ 80,302	\$ 2,347,571	\$ 2,046,674	\$ -	\$ 381,199	187
University High	\$ 2,536,724	\$ 4,645,790	\$ 4,474,058	\$ -	\$ 2,708,456	472
Valley Arts and Sciences Academy	\$ 817,990	\$ 2,479,918	\$ 2,199,842	\$ -	\$ 1,098,066	209
Valley Preparatory Academy	\$ 481,681	\$ 4,027,848	\$ 3,789,544	\$ -	\$ 719,985	335

FRESNO UNIFIED SCHOOL DISTRICT
2015/16 UNAUDITED ACTUAL
FINANIAL REPORT

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	G	G
14	Deferred Maintenance Fund	G	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		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
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		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
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		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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	630,548,847.79	0.00	630,548,847.79	673,525,850.00	0.00	673,525,850.00	6.8%
2) Federal Revenue		8100-8299	296,228.00	72,420,380.54	72,716,608.54	296,228.00	81,671,054.00	81,967,282.00	12.7%
3) Other State Revenue		8300-8599	49,424,362.09	83,503,300.90	132,927,662.99	28,799,920.00	84,491,350.00	113,291,270.00	-14.8%
4) Other Local Revenue		8600-8799	10,253,952.03	7,305,374.58	17,559,326.61	11,503,660.00	6,285,074.00	17,788,734.00	1.3%
5) TOTAL, REVENUES			690,523,389.91	163,229,056.02	853,752,445.93	714,125,658.00	172,447,478.00	886,573,136.00	3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	277,054,581.38	77,366,241.60	354,420,822.98	296,602,331.00	81,505,683.47	378,108,014.47	6.7%
2) Classified Salaries		2000-2999	73,861,699.59	38,046,597.88	111,908,297.47	74,515,955.00	35,565,021.00	110,080,976.00	-1.6%
3) Employee Benefits		3000-3999	136,154,604.36	67,389,562.98	203,544,167.34	145,013,055.00	79,164,055.00	224,177,110.00	10.1%
4) Books and Supplies		4000-4999	52,303,906.79	16,577,346.21	68,881,253.00	32,354,811.00	22,489,569.00	54,844,380.00	-20.4%
5) Services and Other Operating Expenditures		5000-5999	54,992,020.50	20,651,393.49	75,643,413.99	76,704,951.00	29,952,986.25	106,657,937.25	41.0%
6) Capital Outlay		6000-6999	695,775.25	3,536,327.26	4,232,102.51	11,265,443.00	3,250,171.00	14,515,614.00	243.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,073,262.00	657,040.90	2,730,302.90	2,350,313.00	580,000.00	2,930,313.00	7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,677,138.86)	6,465,525.36	(2,211,613.50)	(9,420,967.00)	7,215,137.00	(2,205,830.00)	-0.3%
9) TOTAL, EXPENDITURES			588,458,711.01	230,690,035.68	819,148,746.69	629,385,892.00	259,722,622.72	889,108,514.72	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			102,064,678.90	(67,460,979.66)	34,603,699.24	84,739,766.00	(87,275,144.72)	(2,535,378.72)	-107.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	38,024.71	3,142,082.29	3,180,107.00	7,500.00	3,356,409.00	3,363,909.00	5.8%
b) Transfers Out		7600-7629	4,500,000.00	3,142,082.29	7,642,082.29	2,970,000.00	3,356,409.00	6,326,409.00	-17.2%
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	9,423,404.00	0.00	9,423,404.00	New
3) Contributions		8980-8999	(73,224,392.68)	73,224,392.68	0.00	(79,002,989.00)	79,002,989.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(77,686,367.97)	73,224,392.68	(4,461,975.29)	(91,388,893.00)	79,002,989.00	(12,385,904.00)	177.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)			24,378,310.93	5,763,413.02	30,141,723.95	(6,649,127.00)	(8,272,155.72)	(14,921,282.72)	-149.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,791,651.86	2,977,983.72	65,769,635.58	87,169,962.79	8,741,396.74	95,911,359.53	45.8%
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)			62,791,651.86	2,977,983.72	65,769,635.58	87,169,962.79	8,741,396.74	95,911,359.53	45.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,791,651.86	2,977,983.72	65,769,635.58	87,169,962.79	8,741,396.74	95,911,359.53	45.8%
2) Ending Balance, June 30 (E + F1e)			87,169,962.79	8,741,396.74	95,911,359.53	80,520,835.79	469,241.02	80,990,076.81	-15.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	39,928.73	0.00	39,928.73	39,928.73	0.00	39,928.73	0.0%
Stores		9712	1,632,377.94	0.00	1,632,377.94	1,632,377.94	0.00	1,632,377.94	0.0%
Prepaid Expenditures		9713	191,559.54	0.00	191,559.54	191,559.54	0.00	191,559.54	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,741,396.74	8,741,396.74	0.00	550,286.38	550,286.38	-93.7%
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	27,598,487.00	0.00	27,598,487.00	10,000,000.00	0.00	10,000,000.00	-63.8%
Textbooks	0000	9780	10,000,000.00		10,000,000.00				
New CTE School	0000	9780	10,000,000.00		10,000,000.00				
Professional Learning One-Time Funds	0000	9780	1,974,538.00		1,974,538.00				
Technology One-Time Funds	0000	9780	1,910,705.00		1,910,705.00				
Ongoing Routine Maintenance One-Tim	0000	9780	1,858,687.00		1,858,687.00				
High School Facilities Projects	0000	9780	569,141.00		569,141.00				
Donations	0000	9780	478,733.00		478,733.00				
Extended Day	0000	9780	458,305.00		458,305.00				
Apprenticeship	0000	9780	182,985.00		182,985.00				
Secondary Science Lab Equipment	0000	9780	93,957.00		93,957.00				
Facilities Master Plan	0000	9780	36,000.00		36,000.00				
Goal 2 One-Time Funds	0000	9780	35,436.00		35,436.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	57,707,609.58	0.00	57,707,609.58	68,656,969.58	0.00	68,656,969.58	19.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(81,045.36)	(81,045.36)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	160,451,183.40	(2,241,123.13)	158,210,060.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	289,104.59	0.00	289,104.59				
c) in Revolving Fund		9130	39,928.73	0.00	39,928.73				
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	6,676,563.40	834,719.23	7,511,282.63				
4) Due from Grantor Government		9290	0.00	18,572,055.88	18,572,055.88				
5) Due from Other Funds		9310	3,060,987.42	0.00	3,060,987.42				
6) Stores		9320	1,632,377.94	0.00	1,632,377.94				
7) Prepaid Expenditures		9330	191,559.54	0.00	191,559.54				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			172,341,705.02	17,165,651.98	189,507,357.00				
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	77,344,708.24	4,871,625.88	82,216,334.12				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	7,827,033.99	0.00	7,827,033.99				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,552,629.36	3,552,629.36				
6) TOTAL, LIABILITIES			85,171,742.23	8,424,255.24	93,595,997.47				
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)			87,169,962.79	8,741,396.74	95,911,359.53				

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	483,666,380.27	0.00	483,666,380.27	535,657,951.00	0.00	535,657,951.00	10.7%
Education Protection Account State Aid - Current Year		8012	91,148,085.00	0.00	91,148,085.00	88,532,510.00	0.00	88,532,510.00	-2.9%
State Aid - Prior Years		8019	(14,207.00)	0.00	(14,207.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	618,136.43	0.00	618,136.43	618,136.00	0.00	618,136.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	323,126.68	0.00	323,126.68	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	52,905,302.63	0.00	52,905,302.63	52,678,469.00	0.00	52,678,469.00	-0.4%
Unsecured Roll Taxes		8042	2,729,986.71	0.00	2,729,986.71	2,723,710.00	0.00	2,723,710.00	-0.2%
Prior Years' Taxes		8043	94,758.67	0.00	94,758.67	95,920.00	0.00	95,920.00	1.2%
Supplemental Taxes		8044	1,158,925.79	0.00	1,158,925.79	1,089,282.00	0.00	1,089,282.00	-6.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,707,117.60)	0.00	(3,707,117.60)	(5,597,849.00)	0.00	(5,597,849.00)	51.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,196,221.48	0.00	4,196,221.48	271,892.00	0.00	271,892.00	-93.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,965.43	0.00	2,965.43	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			633,122,564.49	0.00	633,122,564.49	676,070,021.00	0.00	676,070,021.00	6.8%
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	(2,573,716.70)	0.00	(2,573,716.70)	(2,544,171.00)	0.00	(2,544,171.00)	-1.1%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
TOTAL, LCFF SOURCES			630,548,847.79	0.00	630,548,847.79	673,525,850.00	0.00	673,525,850.00	6.8%
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	13,301,823.00	13,301,823.00	0.00	13,301,823.00	13,301,823.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,767,165.00	1,767,165.00	0.00	1,786,018.00	1,786,018.00	1.1%
Child Nutrition Programs		8220	0.00	1,883,268.27	1,883,268.27	0.00	1,959,370.00	1,959,370.00	4.0%
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	231,666.92	231,666.92	0.00	349,930.00	349,930.00	51.0%
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		42,077,896.40	42,077,896.40		50,645,848.00	50,645,848.00	20.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		77,243.77	77,243.77		112,082.00	112,082.00	45.1%
NCLB: Title II, Part A, Teacher Quality	4035	8290		5,671,171.70	5,671,171.70		6,018,241.00	6,018,241.00	6.1%
NCLB: Title III, Immigrant Education Program	4201	8290		68,306.87	68,306.87		51,978.00	51,978.00	-23.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,632,575.73	1,632,575.73		1,609,975.00	1,609,975.00	-1.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		628,109.62	628,109.62		825,000.00	825,000.00	31.3%
Vocational and Applied Technology Education	3500-3699	8290		1,152,912.00	1,152,912.00		1,152,912.00	1,152,912.00	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	296,228.00	3,928,241.26	4,224,469.26	296,228.00	3,857,877.00	4,154,105.00	-1.7%
TOTAL, FEDERAL REVENUE			296,228.00	72,420,380.54	72,716,608.54	296,228.00	81,671,054.00	81,967,282.00	12.7%
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		36,294,827.76	36,294,827.76		36,593,904.00	36,593,904.00	0.8%
Prior Years	6500	8319		754,529.00	754,529.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,147,688.00	1,147,688.00	0.00	1,147,688.00	1,147,688.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	37,579,825.00	0.00	37,579,825.00	18,098,219.00	0.00	18,098,219.00	-51.8%
Lottery - Unrestricted and Instructional Materials		8560	10,310,765.86	3,572,570.35	13,883,336.21	9,679,600.00	2,834,740.00	12,514,340.00	-9.9%
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		3,789,488.01	3,789,488.01		3,778,039.00	3,778,039.00	-0.3%
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		4,023,924.00	4,023,924.00		0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Career Technical Education Incentive Grant Program	6387	8590		1,225,952.36	1,225,952.36		3,280,449.00	3,280,449.00	167.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,533,771.23	32,694,321.42	34,228,092.65	1,022,101.00	36,856,530.00	37,878,631.00	10.7%
TOTAL, OTHER STATE REVENUE			49,424,362.09	83,503,300.90	132,927,662.99	28,799,920.00	84,491,350.00	113,291,270.00	-14.8%

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)	
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	135,752.32	135,752.32	0.00	1,293,352.00	1,293,352.00	852.7%
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	42,527.00	0.00	42,527.00	New
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	331,154.19	0.00	331,154.19	542,993.00	0.00	542,993.00	64.0%
Interest		8660	1,387,371.26	0.00	1,387,371.26	1,000,000.00	0.00	1,000,000.00	-27.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	375,123.72	1,710,282.31	2,085,406.03	525,000.00	893,054.00	1,418,054.00	-32.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	838,345.56	0.00	838,345.56	1,122,830.00	0.00	1,122,830.00	33.9%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,321,957.30	5,459,339.95	12,781,297.25	8,270,310.00	4,098,668.00	12,368,978.00	-3.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,253,952.03	7,305,374.58	17,559,326.61	11,503,660.00	6,285,074.00	17,788,734.00	1.3%
TOTAL, REVENUES			690,523,389.91	163,229,056.02	853,752,445.93	714,125,658.00	172,447,478.00	886,573,136.00	3.8%

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	228,552,322.01	53,586,715.07	282,139,037.08	246,255,282.00	55,512,353.00	301,767,635.00	7.0%
Certificated Pupil Support Salaries		1200	11,541,455.28	9,585,757.65	21,127,212.93	12,158,223.00	10,279,148.72	22,437,371.72	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	30,383,039.07	5,092,306.35	35,475,345.42	33,088,996.00	10,341,408.75	43,430,404.75	22.4%
Other Certificated Salaries		1900	6,577,765.02	9,101,462.53	15,679,227.55	5,099,830.00	5,372,773.00	10,472,603.00	-33.2%
TOTAL, CERTIFICATED SALARIES			277,054,581.38	77,366,241.60	354,420,822.98	296,602,331.00	81,505,683.47	378,108,014.47	6.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,742,153.58	19,274,477.38	23,016,630.96	3,311,495.00	17,305,581.00	20,617,076.00	-10.4%
Classified Support Salaries		2200	36,649,238.27	13,553,365.62	50,202,603.89	37,241,440.00	13,219,436.00	50,460,876.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	7,311,470.88	1,838,182.21	9,149,653.09	7,805,371.00	1,734,734.00	9,540,105.00	4.3%
Clerical, Technical and Office Salaries		2400	22,378,847.87	2,773,314.75	25,152,162.62	23,321,076.00	2,751,168.00	26,072,244.00	3.7%
Other Classified Salaries		2900	3,779,988.99	607,257.92	4,387,246.91	2,836,573.00	554,102.00	3,390,675.00	-22.7%
TOTAL, CLASSIFIED SALARIES			73,861,699.59	38,046,597.88	111,908,297.47	74,515,955.00	35,565,021.00	110,080,976.00	-1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	28,173,074.50	28,216,724.36	56,389,798.86	36,812,251.00	38,182,889.00	74,995,140.00	33.0%
PERS		3201-3202	7,465,059.76	3,863,122.67	11,328,182.43	9,397,630.00	4,242,865.00	13,640,495.00	20.4%
OASDI/Medicare/Alternative		3301-3302	8,820,781.08	3,704,361.61	12,525,142.69	9,871,638.00	3,926,691.00	13,798,329.00	10.2%
Health and Welfare Benefits		3401-3402	52,472,316.93	20,041,164.92	72,513,481.85	58,998,145.00	21,954,716.00	80,952,861.00	11.6%
Unemployment Insurance		3501-3502	171,045.93	52,353.16	223,399.09	184,906.00	58,726.00	243,632.00	9.1%
Workers' Compensation		3601-3602	7,377,301.28	2,346,065.59	9,723,366.87	5,304,023.00	1,643,966.00	6,947,989.00	-28.5%
OPEB, Allocated		3701-3702	23,574,263.50	9,003,894.39	32,578,157.89	23,980,454.00	8,968,935.00	32,949,389.00	1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,100,761.38	161,876.28	8,262,637.66	464,008.00	185,267.00	649,275.00	-92.1%
TOTAL, EMPLOYEE BENEFITS			136,154,604.36	67,389,562.98	203,544,167.34	145,013,055.00	79,164,055.00	224,177,110.00	10.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	20,558,700.03	1,949,773.93	22,508,473.96	576,503.00	1,000,000.00	1,576,503.00	-93.0%
Books and Other Reference Materials		4200	272,385.77	1,316,064.08	1,588,449.85	1,840,843.00	7,016,962.00	8,857,805.00	457.6%
Materials and Supplies		4300	16,897,204.63	8,754,750.37	25,651,955.00	19,775,932.00	11,429,668.00	31,205,600.00	21.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	14,573,185.92	2,737,649.78	17,310,835.70	10,141,033.00	1,151,156.00	11,292,189.00	-34.8%
Food		4700	2,430.44	1,819,108.05	1,821,538.49	20,500.00	1,891,783.00	1,912,283.00	5.0%
TOTAL, BOOKS AND SUPPLIES			52,303,906.79	16,577,346.21	68,881,253.00	32,354,811.00	22,489,569.00	54,844,380.00	-20.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	15,989,200.00	10,827,201.87	26,816,401.87	14,125,316.00	10,587,721.00	24,713,037.00	-7.8%
Travel and Conferences		5200	1,008,269.09	872,269.63	1,880,538.72	1,414,011.00	970,092.00	2,384,103.00	26.8%
Dues and Memberships		5300	118,906.23	180.00	119,086.23	122,974.00	1,400.00	124,374.00	4.4%
Insurance		5400 - 5450	2,601,045.32	848,383.29	3,449,428.61	2,796,120.00	890,853.00	3,686,973.00	6.9%
Operations and Housekeeping Services		5500	18,780,711.31	56,072.72	18,836,784.03	20,726,554.00	65,684.00	20,792,238.00	10.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,329,643.45	1,386,086.63	6,715,730.08	19,260,085.00	4,521,318.00	23,781,403.00	254.1%
Transfers of Direct Costs		5710	(1,904,236.00)	1,904,236.00	0.00	(1,715,604.00)	1,715,604.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(186,223.00)	(1,825,834.56)	(2,012,057.56)	(94,297.00)	(1,678,805.00)	(1,773,102.00)	-11.9%
Professional/Consulting Services and Operating Expenditures		5800	11,199,197.32	6,564,462.83	17,763,660.15	18,651,866.00	12,850,208.25	31,502,074.25	77.3%
Communications		5900	2,055,506.78	18,335.08	2,073,841.86	1,417,926.00	28,911.00	1,446,837.00	-30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,992,020.50	20,651,393.49	75,643,413.99	76,704,951.00	29,952,986.25	106,657,937.25	41.0%

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)	
CAPITAL OUTLAY									
Land		6100	1,112.50	0.00	1,112.50	10,000,000.00	0.00	10,000,000.00	898776.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	239,582.33	19,599.68	259,182.01	223,201.00	468,024.00	691,225.00	166.7%
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	97,480.83	976,627.84	1,074,108.67	766,966.00	1,755,565.00	2,522,531.00	134.8%
Equipment Replacement		6500	357,599.59	2,540,099.74	2,897,699.33	275,276.00	1,026,582.00	1,301,858.00	-55.1%
TOTAL, CAPITAL OUTLAY			695,775.25	3,536,327.26	4,232,102.51	11,265,443.00	3,250,171.00	14,515,614.00	243.0%
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	55,203.00	0.00	55,203.00	51,067.00	0.00	51,067.00	-7.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,265,736.00	657,040.90	1,922,776.90	1,514,167.00	580,000.00	2,094,167.00	8.9%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	752,323.00	0.00	752,323.00	785,079.00	0.00	785,079.00	4.4%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,073,262.00	657,040.90	2,730,302.90	2,350,313.00	580,000.00	2,930,313.00	7.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,465,525.36)	6,465,525.36	0.00	(7,215,137.00)	7,215,137.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,211,613.50)	0.00	(2,211,613.50)	(2,205,830.00)	0.00	(2,205,830.00)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,677,138.86)	6,465,525.36	(2,211,613.50)	(9,420,967.00)	7,215,137.00	(2,205,830.00)	-0.3%
TOTAL, EXPENDITURES			588,458,711.01	230,690,035.68	819,148,746.69	629,385,892.00	259,722,622.72	889,108,514.72	8.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	38,024.71	3,142,082.29	3,180,107.00	7,500.00	3,356,409.00	3,363,909.00	5.8%
(a) TOTAL, INTERFUND TRANSFERS IN			38,024.71	3,142,082.29	3,180,107.00	7,500.00	3,356,409.00	3,363,909.00	5.8%
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	4,500,000.00	3,142,082.29	7,642,082.29	2,970,000.00	3,356,409.00	6,326,409.00	-17.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,500,000.00	3,142,082.29	7,642,082.29	2,970,000.00	3,356,409.00	6,326,409.00	-17.2%
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%

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)	
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	9,423,404.00	0.00	9,423,404.00	New
(d) TOTAL, USES			0.00	0.00	0.00	9,423,404.00	0.00	9,423,404.00	New
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(73,224,392.68)	73,224,392.68	0.00	(79,002,989.00)	79,002,989.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(73,224,392.68)	73,224,392.68	0.00	(79,002,989.00)	79,002,989.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(77,686,367.97)	73,224,392.68	(4,461,975.29)	(91,388,893.00)	79,002,989.00	(12,385,904.00)	177.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	630,548,847.79	0.00	630,548,847.79	673,525,850.00	0.00	673,525,850.00	6.8%
2) Federal Revenue		8100-8299	296,228.00	72,420,380.54	72,716,608.54	296,228.00	81,671,054.00	81,967,282.00	12.7%
3) Other State Revenue		8300-8599	49,424,362.09	83,503,300.90	132,927,662.99	28,799,920.00	84,491,350.00	113,291,270.00	-14.8%
4) Other Local Revenue		8600-8799	10,253,952.03	7,305,374.58	17,559,326.61	11,503,660.00	6,285,074.00	17,788,734.00	1.3%
5) TOTAL, REVENUES			690,523,389.91	163,229,056.02	853,752,445.93	714,125,658.00	172,447,478.00	886,573,136.00	3.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		357,373,514.26	132,692,842.44	490,066,356.70	356,339,773.00	149,987,924.00	506,327,697.00	3.3%
2) Instruction - Related Services	2000-2999		77,623,318.42	31,876,658.29	109,499,976.71	89,144,341.00	36,672,837.75	125,817,178.75	14.9%
3) Pupil Services	3000-3999		38,542,771.88	29,708,526.92	68,251,298.80	42,239,470.00	29,311,085.72	71,550,555.72	4.8%
4) Ancillary Services	4000-4999		12,561,638.54	4,176,385.89	16,738,024.43	15,887,411.00	4,456,809.00	20,344,220.00	21.5%
5) Community Services	5000-5999		1,856,948.74	47,416.05	1,904,364.79	2,051,198.00	37,444.00	2,088,642.00	9.7%
6) Enterprise	6000-6999		2,110,675.15	48,712.00	2,159,387.15	2,191,793.00	58,789.00	2,250,582.00	4.2%
7) General Administration	7000-7999		25,259,959.66	7,861,536.34	33,121,496.00	27,376,250.00	7,992,543.00	35,368,793.00	6.8%
8) Plant Services	8000-8999		71,056,622.36	23,620,916.85	94,677,539.21	91,805,343.00	30,625,190.25	122,430,533.25	29.3%
9) Other Outgo	9000-9999	Except 7600-7699	2,073,262.00	657,040.90	2,730,302.90	2,350,313.00	580,000.00	2,930,313.00	7.3%
10) TOTAL, EXPENDITURES			588,458,711.01	230,690,035.68	819,148,746.69	629,385,892.00	259,722,622.72	889,108,514.72	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			102,064,678.90	(67,460,979.66)	34,603,699.24	84,739,766.00	(87,275,144.72)	(2,535,378.72)	-107.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	38,024.71	3,142,082.29	3,180,107.00	7,500.00	3,356,409.00	3,363,909.00	5.8%
b) Transfers Out		7600-7629	4,500,000.00	3,142,082.29	7,642,082.29	2,970,000.00	3,356,409.00	6,326,409.00	-17.2%
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	9,423,404.00	0.00	9,423,404.00	New
3) Contributions		8980-8999	(73,224,392.68)	73,224,392.68	0.00	(79,002,989.00)	79,002,989.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(77,686,367.97)	73,224,392.68	(4,461,975.29)	(91,388,893.00)	79,002,989.00	(12,385,904.00)	177.6%

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)			24,378,310.93	5,763,413.02	30,141,723.95	(6,649,127.00)	(8,272,155.72)	(14,921,282.72)	-149.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,791,651.86	2,977,983.72	65,769,635.58	87,169,962.79	8,741,396.74	95,911,359.53	45.8%
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)			62,791,651.86	2,977,983.72	65,769,635.58	87,169,962.79	8,741,396.74	95,911,359.53	45.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,791,651.86	2,977,983.72	65,769,635.58	87,169,962.79	8,741,396.74	95,911,359.53	45.8%
2) Ending Balance, June 30 (E + F1e)			87,169,962.79	8,741,396.74	95,911,359.53	80,520,835.79	469,241.02	80,990,076.81	-15.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	39,928.73	0.00	39,928.73	39,928.73	0.00	39,928.73	0.0%
Stores		9712	1,632,377.94	0.00	1,632,377.94	1,632,377.94	0.00	1,632,377.94	0.0%
Prepaid Expenditures		9713	191,559.54	0.00	191,559.54	191,559.54	0.00	191,559.54	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,741,396.74	8,741,396.74	0.00	550,286.38	550,286.38	-93.7%
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	27,598,487.00	0.00	27,598,487.00	10,000,000.00	0.00	10,000,000.00	-63.8%
Textbooks	0000	9780	10,000,000.00		10,000,000.00				
New CTE School	0000	9780	10,000,000.00		10,000,000.00				
Professional Learning One-Time Funds	0000	9780	1,974,538.00		1,974,538.00				
Technology One-Time Funds	0000	9780	1,910,705.00		1,910,705.00				
Ongoing Routine Maintenance One-Tim	0000	9780	1,858,687.00		1,858,687.00				
High School Facilities Projects	0000	9780	569,141.00		569,141.00				
Donations	0000	9780	478,733.00		478,733.00				
Extended Day	0000	9780	458,305.00		458,305.00				
Apprenticeship	0000	9780	182,985.00		182,985.00				
Secondary Science Lab Equipment	0000	9780	93,957.00		93,957.00				
Facilities Master Plan	0000	9780	36,000.00		36,000.00				
Goal 2 One-Time Funds	0000	9780	35,436.00		35,436.00				
e) Unassigned/unappropriated									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

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)	
Reserve for Economic Uncertainties		9789	57,707,609.58	0.00	57,707,609.58	68,656,969.58	0.00	68,656,969.58	19.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(81,045.36)	(81,045.36)	New

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
6230	California Clean Energy Jobs Act	5,027,681.43	0.00
6264	Educator Effectiveness	3,699,686.38	550,286.38
6512	Special Ed: Mental Health Services	14,028.93	0.00
Total, Restricted Balance		<u>8,741,396.74</u>	<u>550,286.38</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,318,003.40	1,212,409.00	-8.0%
3) Other State Revenue		8300-8599	5,622,601.52	5,649,227.00	0.5%
4) Other Local Revenue		8600-8799	974,452.77	1,024,018.00	5.1%
5) TOTAL, REVENUES			7,915,057.69	7,885,654.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,419,814.37	2,995,885.00	23.8%
2) Classified Salaries		2000-2999	1,369,987.79	1,590,936.00	16.1%
3) Employee Benefits		3000-3999	1,624,241.55	2,127,815.00	31.0%
4) Books and Supplies		4000-4999	569,247.90	1,095,145.00	92.4%
5) Services and Other Operating Expenditures		5000-5999	965,511.82	953,398.00	-1.3%
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	151,472.93	2,683.00	-98.2%
9) TOTAL, EXPENDITURES			7,100,276.36	8,765,862.00	23.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			814,781.33	(880,208.00)	-208.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			814,781.33	(880,208.00)	-208.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	814,781.33	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	814,781.33	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	814,781.33	New
2) Ending Balance, June 30 (E + F1e)			814,781.33	(65,426.67)	-108.0%
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			814,781.33	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	(65,426.67)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,142,146.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,922.93		
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	208,259.30		
4) Due from Grantor Government		9290	459,374.39		
5) Due from Other Funds		9310	167,842.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,979,545.53		
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	237,252.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	927,511.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,164,764.20		
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)			814,781.33		

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	162,453.00	123,516.00	-24.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,155,550.40	1,088,893.00	-5.8%
TOTAL, FEDERAL REVENUE			1,318,003.40	1,212,409.00	-8.0%
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	5,175,072.00	5,498,961.00	6.3%
All Other State Revenue	All Other	8590	447,529.52	150,266.00	-66.4%
TOTAL, OTHER STATE REVENUE			5,622,601.52	5,649,227.00	0.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,633.19	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	294,873.04	294,699.00	-0.1%
Interagency Services		8677	522,080.07	663,452.00	27.1%
Other Local Revenue					
All Other Local Revenue		8699	153,866.47	65,867.00	-57.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			974,452.77	1,024,018.00	5.1%
TOTAL, REVENUES			7,915,057.69	7,885,654.00	-0.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,623,103.23	2,042,226.00	25.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	662,802.67	836,101.00	26.1%
Other Certificated Salaries		1900	133,908.47	117,558.00	-12.2%
TOTAL, CERTIFICATED SALARIES			2,419,814.37	2,995,885.00	23.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	407,099.58	547,505.00	34.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	921,271.73	1,043,431.00	13.3%
Other Classified Salaries		2900	41,616.48	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,369,987.79	1,590,936.00	16.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	373,261.32	526,136.00	41.0%
PERS		3201-3202	150,020.18	196,628.00	31.1%
OASDI/Medicare/Alternative		3301-3302	129,997.49	166,693.00	28.2%
Health and Welfare Benefits		3401-3402	608,956.26	823,697.00	35.3%
Unemployment Insurance		3501-3502	1,791.10	2,292.00	28.0%
Workers' Compensation		3601-3602	79,994.34	64,219.00	-19.7%
OPEB, Allocated		3701-3702	273,589.09	336,443.00	23.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,631.77	11,707.00	76.5%
TOTAL, EMPLOYEE BENEFITS			1,624,241.55	2,127,815.00	31.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	22,707.95	3,113.00	-86.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	342,167.77	1,077,159.00	214.8%
Noncapitalized Equipment		4400	204,372.18	14,873.00	-92.7%
TOTAL, BOOKS AND SUPPLIES			569,247.90	1,095,145.00	92.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	214,155.92	41,690.00	-80.5%
Travel and Conferences		5200	44,201.93	26,951.00	-39.0%
Dues and Memberships		5300	0.00	2,600.00	New
Insurance		5400-5450	28,138.99	34,872.00	23.9%
Operations and Housekeeping Services		5500	274,820.00	324,160.00	18.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,181.43	64,949.00	19.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	143,096.28	74,024.00	-48.3%
Professional/Consulting Services and Operating Expenditures		5800	206,864.96	380,552.00	84.0%
Communications		5900	52.31	3,600.00	6782.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			965,511.82	953,398.00	-1.3%
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%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	151,472.93	2,683.00	-98.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			151,472.93	2,683.00	-98.2%
TOTAL, EXPENDITURES			7,100,276.36	8,765,862.00	23.5%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,318,003.40	1,212,409.00	-8.0%
3) Other State Revenue		8300-8599	5,622,601.52	5,649,227.00	0.5%
4) Other Local Revenue		8600-8799	974,452.77	1,024,018.00	5.1%
5) TOTAL, REVENUES			7,915,057.69	7,885,654.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,520,418.55	3,119,477.00	23.8%
2) Instruction - Related Services	2000-2999		3,317,283.84	4,236,998.00	27.7%
3) Pupil Services	3000-3999		20,951.24	181,036.00	764.1%
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		169,390.62	249,660.00	47.4%
7) General Administration	7000-7999		151,472.93	2,683.00	-98.2%
8) Plant Services	8000-8999		920,759.18	976,008.00	6.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,100,276.36	8,765,862.00	23.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			814,781.33	(880,208.00)	-208.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			814,781.33	(880,208.00)	-208.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	814,781.33	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	814,781.33	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	814,781.33	New
2) Ending Balance, June 30 (E + F1e)			814,781.33	(65,426.67)	-108.0%
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			814,781.33	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	(65,426.67)	New

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6391	Adult Education Block Grant Program	814,781.33	0.00
Total, Restricted Balance		814,781.33	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,616,726.07	1,656,864.00	2.5%
3) Other State Revenue		8300-8599	11,037,702.12	10,850,439.00	-1.7%
4) Other Local Revenue		8600-8799	222,466.40	18,000.00	-91.9%
5) TOTAL, REVENUES			12,876,894.59	12,525,303.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,664,816.15	4,469,163.00	-4.2%
2) Classified Salaries		2000-2999	3,250,303.26	3,301,660.00	1.6%
3) Employee Benefits		3000-3999	3,754,222.81	4,074,779.00	8.5%
4) Books and Supplies		4000-4999	576,047.94	162,868.00	-71.7%
5) Services and Other Operating Expenditures		5000-5999	200,217.82	137,417.00	-31.4%
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	431,286.61	379,416.00	-12.0%
9) TOTAL, EXPENDITURES			12,876,894.59	12,525,303.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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			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	19,708.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,171,619.24		
4) Due from Grantor Government		9290	121,653.44		
5) Due from Other Funds		9310	47,920.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,360,901.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	242,324.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,118,576.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,360,901.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
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	1,616,726.07	1,656,864.00	2.5%
TOTAL, FEDERAL REVENUE			1,616,726.07	1,656,864.00	2.5%
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	10,703,664.51	10,597,253.00	-1.0%
All Other State Revenue	All Other	8590	334,037.61	253,186.00	-24.2%
TOTAL, OTHER STATE REVENUE			11,037,702.12	10,850,439.00	-1.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	44,295.11	8,000.00	-81.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	9,179.00	10,000.00	8.9%
Interagency Services		8677	168,992.29	0.00	-100.0%
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			222,466.40	18,000.00	-91.9%
TOTAL, REVENUES			12,876,894.59	12,525,303.00	-2.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,633,356.10	4,420,927.00	-4.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	31,460.05	48,236.00	53.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,664,816.15	4,469,163.00	-4.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,007,903.71	3,117,504.00	3.6%
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	242,399.55	184,156.00	-24.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,250,303.26	3,301,660.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	693,371.51	745,938.00	7.6%
PERS		3201-3202	208,870.90	233,403.00	11.7%
OASDI/Medicare/Alternative		3301-3302	261,515.52	296,642.00	13.4%
Health and Welfare Benefits		3401-3402	1,659,831.86	1,894,357.00	14.1%
Unemployment Insurance		3501-3502	3,830.15	3,735.00	-2.5%
Workers' Compensation		3601-3602	162,883.80	104,307.00	-36.0%
OPEB, Allocated		3701-3702	745,999.73	773,742.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,919.34	22,655.00	26.4%
TOTAL, EMPLOYEE BENEFITS			3,754,222.81	4,074,779.00	8.5%
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	566,990.24	132,868.00	-76.6%
Noncapitalized Equipment		4400	9,057.70	30,000.00	231.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			576,047.94	162,868.00	-71.7%

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	4,216.78	2,200.00	-47.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	58,511.74	56,632.00	-3.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,465.73	22,100.00	8.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	84,195.53	51,485.00	-38.9%
Professional/Consulting Services and Operating Expenditures		5800	32,184.09	4,000.00	-87.6%
Communications		5900	643.95	1,000.00	55.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,217.82	137,417.00	-31.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	431,286.61	379,416.00	-12.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			431,286.61	379,416.00	-12.0%
TOTAL, EXPENDITURES			12,876,894.59	12,525,303.00	-2.7%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,616,726.07	1,656,864.00	2.5%
3) Other State Revenue		8300-8599	11,037,702.12	10,850,439.00	-1.7%
4) Other Local Revenue		8600-8799	222,466.40	18,000.00	-91.9%
5) TOTAL, REVENUES			12,876,894.59	12,525,303.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		10,641,360.69	10,237,130.00	-3.8%
2) Instruction - Related Services	2000-2999		365,837.06	308,761.00	-15.6%
3) Pupil Services	3000-3999		120.82	4,692.00	3783.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,438,289.41	1,595,304.00	10.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		431,286.61	379,416.00	-12.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,876,894.59	12,525,303.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,351,268.11	47,675,920.00	5.1%
3) Other State Revenue		8300-8599	3,317,085.05	3,342,303.00	0.8%
4) Other Local Revenue		8600-8799	947,371.75	1,051,601.00	11.0%
5) TOTAL, REVENUES			49,615,724.91	52,069,824.00	4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,362,687.40	11,739,607.00	-5.0%
3) Employee Benefits		3000-3999	8,025,409.54	8,597,084.00	7.1%
4) Books and Supplies		4000-4999	21,891,773.96	26,013,055.00	18.8%
5) Services and Other Operating Expenditures		5000-5999	2,966,632.44	3,083,248.00	3.9%
6) Capital Outlay		6000-6999	54,303.09	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	1,628,853.96	1,823,731.00	12.0%
9) TOTAL, EXPENDITURES			46,929,660.39	51,256,725.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,686,064.52	813,099.00	-69.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,686,064.52	813,099.00	-69.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	10,776,636.45	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,776,636.45	New
d) Other Restatements		9795	8,090,571.93	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,090,571.93	10,776,636.45	33.2%
2) Ending Balance, June 30 (E + F1e)			10,776,636.45	11,589,735.45	7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	796,259.23	0.00	-100.0%
Prepaid Expenditures		9713	634.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,979,743.22	11,589,735.45	16.1%
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	6,302,031.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,940,119.78		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,153,137.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	796,259.23		
7) Prepaid Expenditures		9330	634.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,192,181.58		
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	1,181,568.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,044,717.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	189,259.20		
6) TOTAL, LIABILITIES			10,415,545.13		
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)			10,776,636.45		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	45,351,268.11	47,675,920.00	5.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,351,268.11	47,675,920.00	5.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,316,525.05	3,342,303.00	0.8%
All Other State Revenue		8590	560.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,317,085.05	3,342,303.00	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	276,906.48	362,285.00	30.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	286,030.44	342,449.00	19.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	384,434.83	346,867.00	-9.8%
TOTAL, OTHER LOCAL REVENUE			947,371.75	1,051,601.00	11.0%
TOTAL, REVENUES			49,615,724.91	52,069,824.00	4.9%

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	10,381,262.81	10,021,867.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	688,279.00	696,795.00	1.2%
Clerical, Technical and Office Salaries		2400	533,786.05	364,248.00	-31.8%
Other Classified Salaries		2900	759,359.54	656,697.00	-13.5%
TOTAL, CLASSIFIED SALARIES			12,362,687.40	11,739,607.00	-5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,521.70	0.00	-100.0%
PERS		3201-3202	1,136,055.91	1,377,358.00	21.2%
OASDI/Medicare/Alternative		3301-3302	794,080.24	892,326.00	12.4%
Health and Welfare Benefits		3401-3402	3,989,333.01	4,308,688.00	8.0%
Unemployment Insurance		3501-3502	6,468.27	5,952.00	-8.0%
Workers' Compensation		3601-3602	250,689.60	166,181.00	-33.7%
OPEB, Allocated		3701-3702	1,792,393.49	1,759,889.00	-1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	54,867.32	86,690.00	58.0%
TOTAL, EMPLOYEE BENEFITS			8,025,409.54	8,597,084.00	7.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,458,612.39	2,767,037.00	12.5%
Noncapitalized Equipment		4400	41,055.84	941,000.00	2192.0%
Food		4700	19,392,105.73	22,305,018.00	15.0%
TOTAL, BOOKS AND SUPPLIES			21,891,773.96	26,013,055.00	18.8%

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	32,437.41	33,100.00	2.0%
Dues and Memberships		5300	54,381.00	55,000.00	1.1%
Insurance		5400-5450	91,452.66	90,223.00	-1.3%
Operations and Housekeeping Services		5500	587,853.69	636,800.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,685,582.74	1,832,350.00	8.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	433,281.75	340,775.00	-21.4%
Professional/Consulting Services and Operating Expenditures		5800	62,095.12	80,000.00	28.8%
Communications		5900	19,548.07	15,000.00	-23.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,966,632.44	3,083,248.00	3.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	54,303.09	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,303.09	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,628,853.96	1,823,731.00	12.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,628,853.96	1,823,731.00	12.0%
TOTAL, EXPENDITURES			46,929,660.39	51,256,725.00	9.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	45,351,268.11	47,675,920.00	5.1%
3) Other State Revenue		8300-8599	3,317,085.05	3,342,303.00	0.8%
4) Other Local Revenue		8600-8799	947,371.75	1,051,601.00	11.0%
5) TOTAL, REVENUES			49,615,724.91	52,069,824.00	4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		44,651,435.12	48,560,151.00	8.8%
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		154,059.38	322,043.00	109.0%
7) General Administration	7000-7999		1,628,853.96	1,823,731.00	12.0%
8) Plant Services	8000-8999		495,311.93	550,800.00	11.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			46,929,660.39	51,256,725.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,686,064.52	813,099.00	-69.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,686,064.52	813,099.00	-69.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	10,776,636.45	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,776,636.45	New
d) Other Restatements		9795	8,090,571.93	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,090,571.93	10,776,636.45	33.2%
2) Ending Balance, June 30 (E + F1e)			10,776,636.45	11,589,735.45	7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	796,259.23	0.00	-100.0%
Prepaid Expenditures		9713	634.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,979,743.22	11,589,735.45	16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	8,362,890.77	10,991,164.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,616,852.45	598,571.45
Total, Restricted Balance		<u>9,979,743.22</u>	<u>11,589,735.45</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,527.19	0.00	-100.0%
5) TOTAL, REVENUES			4,527.19	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	24,094.89	58,885.12	144.4%
5) Services and Other Operating Expenditures		5000-5999	4,975,092.71	8,623,202.00	73.3%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,999,187.60	8,682,087.12	73.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,994,660.41)	(8,682,087.12)	73.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,142,082.29	8,682,087.00	176.3%
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			3,142,082.29	8,682,087.00	176.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,852,578.12)	(0.12)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,852,578.12	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,852,578.12	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,852,578.12	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(0.12)	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	(0.12)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,586.80		
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	608.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	283,039.59		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			352,234.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	352,234.45		
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			352,234.45		
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	4,527.19	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,527.19	0.00	-100.0%
TOTAL, REVENUES			4,527.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,094.89	58,885.12	144.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,094.89	58,885.12	144.4%

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	4,707,176.30	7,302,273.00	55.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200,526.41	496,073.00	147.4%
Professional/Consulting Services and Operating Expenditures		5800	67,390.00	824,856.00	1124.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,975,092.71	8,623,202.00	73.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,999,187.60	8,682,087.12	73.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,142,082.29	8,682,087.00	176.3%
(a) TOTAL, INTERFUND TRANSFERS IN			3,142,082.29	8,682,087.00	176.3%
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)			3,142,082.29	8,682,087.00	176.3%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

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	4,527.19	0.00	-100.0%
5) TOTAL, REVENUES			4,527.19	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,999,187.60	8,682,087.12	73.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,999,187.60	8,682,087.12	73.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,994,660.41)	(8,682,087.12)	73.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,142,082.29	8,682,087.00	176.3%
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			3,142,082.29	8,682,087.00	176.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,852,578.12)	(0.12)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,852,578.12	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,852,578.12	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,852,578.12	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(0.12)	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.12)	New

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,306,976.01	96,564.00	-92.6%
5) TOTAL, REVENUES			1,306,976.01	96,564.00	-92.6%
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	634,521.32	24,000.00	-96.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	308,681.93	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			943,203.25	24,000.00	-97.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			363,772.76	72,564.00	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	38,620,260.89	91,748,832.00	137.6%
2) Other Sources/Uses					
a) Sources		8930-8979	55,914,298.45	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			17,294,037.56	(91,748,832.00)	-630.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,657,810.32	(91,676,268.00)	-619.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	61,082,311.15	78,740,121.47	28.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,082,311.15	78,740,121.47	28.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,082,311.15	78,740,121.47	28.9%
2) Ending Balance, June 30 (E + F1e)			78,740,121.47	(12,936,146.53)	-116.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
d) Assigned					
Other Assignments			78,740,121.47	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	(12,936,146.53)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,604,418.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	318,964.72		
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			91,923,382.76		
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	13,183,261.29		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,183,261.29		
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)			78,740,121.47		

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	1,306,976.01	96,564.00	-92.6%
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			1,306,976.01	96,564.00	-92.6%
TOTAL, REVENUES			1,306,976.01	96,564.00	-92.6%

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%
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	634,521.32	24,000.00	-96.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			634,521.32	24,000.00	-96.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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					
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	308,681.93	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			308,681.93	0.00	-100.0%
TOTAL, EXPENDITURES			943,203.25	24,000.00	-97.5%

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	38,620,260.89	91,748,832.00	137.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			38,620,260.89	91,748,832.00	137.6%

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	55,273,095.20	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	641,203.25	0.00	-100.0%
(c) TOTAL, SOURCES			55,914,298.45	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)			17,294,037.56	(91,748,832.00)	-630.5%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,306,976.01	96,564.00	-92.6%
5) TOTAL, REVENUES			1,306,976.01	96,564.00	-92.6%
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	943,203.25	24,000.00	-97.5%
10) TOTAL, EXPENDITURES			943,203.25	24,000.00	-97.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			363,772.76	72,564.00	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	38,620,260.89	91,748,832.00	137.6%
2) Other Sources/Uses					
a) Sources		8930-8979	55,914,298.45	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			17,294,037.56	(91,748,832.00)	-630.5%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,657,810.32	(91,676,268.00)	-619.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	61,082,311.15	78,740,121.47	28.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,082,311.15	78,740,121.47	28.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,082,311.15	78,740,121.47	28.9%
2) Ending Balance, June 30 (E + F1e)			78,740,121.47	(12,936,146.53)	-116.4%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	78,740,121.47	0.00	-100.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	(12,936,146.53)	New

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	963,619.68	839,911.00	-12.8%
5) TOTAL, REVENUES			963,619.68	839,911.00	-12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	115,262.75	0.00	-100.0%
3) Employee Benefits		3000-3999	48,703.42	0.00	-100.0%
4) Books and Supplies		4000-4999	134,238.45	46,337.00	-65.5%
5) Services and Other Operating Expenditures		5000-5999	3,313,309.60	1,053,663.00	-68.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,611,514.22	1,100,000.00	-69.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,647,894.54)	(260,089.00)	-90.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	27,700.06	7,500.00	-72.9%
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			(27,700.06)	(7,500.00)	-72.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,675,594.60)	(267,589.00)	-90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,288,796.20	1,613,201.60	-62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,288,796.20	1,613,201.60	-62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,288,796.20	1,613,201.60	-62.4%
2) Ending Balance, June 30 (E + F1e)			1,613,201.60	1,345,612.60	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,613,201.60	1,345,612.60	-16.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,250,447.13		
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	28,765.08		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,547.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,286,759.21		
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	463,973.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	209,583.66		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			673,557.61		
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)			1,613,201.60		

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	40,284.41	56,338.00	39.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	923,335.27	783,573.00	-15.1%
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			963,619.68	839,911.00	-12.8%
TOTAL, REVENUES			963,619.68	839,911.00	-12.8%

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	83,079.62	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	9,966.23	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	22,216.90	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			115,262.75	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,475.68	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	8,336.24	0.00	-100.0%
Health and Welfare Benefits		3401-3402	16,747.29	0.00	-100.0%
Unemployment Insurance		3501-3502	54.49	0.00	-100.0%
Workers' Compensation		3601-3602	2,418.83	0.00	-100.0%
OPEB, Allocated		3701-3702	7,524.15	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	146.74	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			48,703.42	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	134,238.45	46,337.00	-65.5%
TOTAL, BOOKS AND SUPPLIES			134,238.45	46,337.00	-65.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	844.32	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,229,701.88	850,452.00	-61.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	176,374.32	59,688.00	-66.2%
Professional/Consulting Services and Operating Expenditures		5800	906,389.08	143,523.00	-84.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,313,309.60	1,053,663.00	-68.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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					
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			3,611,514.22	1,100,000.00	-69.5%

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	27,700.06	7,500.00	-72.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,700.06	7,500.00	-72.9%
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)			(27,700.06)	(7,500.00)	-72.9%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

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	963,619.68	839,911.00	-12.8%
5) TOTAL, REVENUES			963,619.68	839,911.00	-12.8%
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		3,611,514.22	1,100,000.00	-69.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,611,514.22	1,100,000.00	-69.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,647,894.54)	(260,089.00)	-90.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	27,700.06	7,500.00	-72.9%
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			(27,700.06)	(7,500.00)	-72.9%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,675,594.60)	(267,589.00)	-90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,288,796.20	1,613,201.60	-62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,288,796.20	1,613,201.60	-62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,288,796.20	1,613,201.60	-62.4%
2) Ending Balance, June 30 (E + F1e)			1,613,201.60	1,345,612.60	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,613,201.60	1,345,612.60	-16.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,917.27	0.00	-100.0%
5) TOTAL, REVENUES			90,917.27	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	504,691.19	0.00	-100.0%
3) Employee Benefits		3000-3999	201,424.24	0.00	-100.0%
4) Books and Supplies		4000-4999	309,328.00	525,667.61	69.9%
5) Services and Other Operating Expenditures		5000-5999	3,420,349.76	3,881,609.00	13.5%
6) Capital Outlay		6000-6999	32,293,885.53	90,650,080.00	180.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,729,678.72	95,057,356.61	158.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,638,761.45)	(95,057,356.61)	159.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,478,178.60	84,536,745.00	138.3%
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			35,478,178.60	84,536,745.00	138.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,160,582.85)	(10,520,611.61)	806.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,868,556.61	10,707,973.76	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,868,556.61	10,707,973.76	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,868,556.61	10,707,973.76	-9.8%
2) Ending Balance, June 30 (E + F1e)			10,707,973.76	187,362.15	-98.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,707,973.76	187,362.15	-98.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,408,361.13		
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	21,869.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,124,304.48		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,554,534.96		
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	7,846,561.20		
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			7,846,561.20		
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)			10,707,973.76		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	90,917.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,917.27	0.00	-100.0%
TOTAL, REVENUES			90,917.27	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	391,005.70	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	31,299.91	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	82,385.58	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			504,691.19	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	58,640.68	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	36,851.35	0.00	-100.0%
Health and Welfare Benefits		3401-3402	65,287.41	0.00	-100.0%
Unemployment Insurance		3501-3502	240.97	0.00	-100.0%
Workers' Compensation		3601-3602	10,554.80	0.00	-100.0%
OPEB, Allocated		3701-3702	29,332.02	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	517.01	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			201,424.24	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	309,328.00	525,667.61	69.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			309,328.00	525,667.61	69.9%

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	3,684.36	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,451,296.37	1,992,119.00	37.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	879,210.99	588,247.00	-33.1%
Professional/Consulting Services and Operating Expenditures		5800	1,086,158.04	1,301,243.00	19.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,420,349.76	3,881,609.00	13.5%
CAPITAL OUTLAY					
Land		6100	255,117.95	1,799,800.00	605.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,970,292.99	88,569,552.00	195.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,068,474.59	280,728.00	-86.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,293,885.53	90,650,080.00	180.7%
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			36,729,678.72	95,057,356.61	158.8%

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	35,478,178.60	84,536,745.00	138.3%
(a) TOTAL, INTERFUND TRANSFERS IN			35,478,178.60	84,536,745.00	138.3%
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/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)			35,478,178.60	84,536,745.00	138.3%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

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	90,917.27	0.00	-100.0%
5) TOTAL, REVENUES			90,917.27	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,729,678.72	95,057,356.61	158.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,729,678.72	95,057,356.61	158.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,638,761.45)	(95,057,356.61)	159.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,478,178.60	84,536,745.00	138.3%
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			35,478,178.60	84,536,745.00	138.3%

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,160,582.85)	(10,520,611.61)	806.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,868,556.61	10,707,973.76	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,868,556.61	10,707,973.76	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,868,556.61	10,707,973.76	-9.8%
2) Ending Balance, June 30 (E + F1e)			10,707,973.76	187,362.15	-98.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,707,973.76	187,362.15	-98.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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	369,714.43	34,071.00	-90.8%
5) TOTAL, REVENUES			369,714.43	34,071.00	-90.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,264.99	0.00	-100.0%
3) Employee Benefits		3000-3999	35,325.26	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,898.34	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			123,488.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			246,225.84	34,071.00	-86.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			246,225.84	34,071.00	-86.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,103,593.02	5,349,818.86	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,103,593.02	5,349,818.86	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,103,593.02	5,349,818.86	4.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,349,818.86	5,383,889.86	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,467,011.07		
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	14,756.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	868,051.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,349,818.86		
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	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)			5,349,818.86		

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

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	64,714.43	34,071.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	305,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			369,714.43	34,071.00	-90.8%
TOTAL, REVENUES			369,714.43	34,071.00	-90.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	67,207.81	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	9,204.19	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,852.99	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			78,264.99	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,306.14	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	6,385.18	0.00	-100.0%
Health and Welfare Benefits		3401-3402	11,518.87	0.00	-100.0%
Unemployment Insurance		3501-3502	41.56	0.00	-100.0%
Workers' Compensation		3601-3602	1,835.49	0.00	-100.0%
OPEB, Allocated		3701-3702	5,175.14	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	62.88	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			35,325.26	0.00	-100.0%
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	643.34	0.00	-100.0%
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	9,255.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,898.34	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			123,488.59	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

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)			0.00	0.00	0.0%

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

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	369,714.43	34,071.00	-90.8%
5) TOTAL, REVENUES			369,714.43	34,071.00	-90.8%
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		123,488.59	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			123,488.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			246,225.84	34,071.00	-86.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			246,225.84	34,071.00	-86.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,103,593.02	5,349,818.86	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,103,593.02	5,349,818.86	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,103,593.02	5,349,818.86	4.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	5,349,818.86	5,383,889.86	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	468,384.22	250,248.00	-46.6%
4) Other Local Revenue		8600-8799	39,924,741.10	39,823,458.00	-0.3%
5) TOTAL, REVENUES			40,393,125.32	40,073,706.00	-0.8%
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	38,706,277.42	40,113,879.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,706,277.42	40,113,879.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,686,847.90	(40,173.00)	-102.4%
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	11,381.80	27,709.00	143.5%
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			11,381.80	27,709.00	143.5%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,698,229.70	(12,464.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,772,669.91	30,470,899.61	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,772,669.91	30,470,899.61	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,772,669.91	30,470,899.61	5.9%
2) Ending Balance, June 30 (E + F1e)			30,470,899.61	30,458,435.61	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	30,470,899.61	30,458,435.61	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	30,384,866.07		
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	86,033.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			30,470,899.61		
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)			30,470,899.61		

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	468,384.22	250,248.00	-46.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			468,384.22	250,248.00	-46.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	39,139,820.80	38,818,365.00	-0.8%
Unsecured Roll		8612	137,310.67	283,589.00	106.5%
Prior Years' Taxes		8613	64,428.24	70,306.00	9.1%
Supplemental Taxes		8614	343,083.15	482,964.00	40.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	4,928.53	10,190.00	106.8%
Interest		8660	223,232.56	158,044.00	-29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,937.15	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,924,741.10	39,823,458.00	-0.3%
TOTAL, REVENUES			40,393,125.32	40,073,706.00	-0.8%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	12,460.00	12,462.00	0.0%
Debt Service - Interest		7438	16,289,395.32	17,311,122.00	6.3%
Other Debt Service - Principal		7439	22,404,422.10	22,790,295.00	1.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,706,277.42	40,113,879.00	3.6%
TOTAL, EXPENDITURES			38,706,277.42	40,113,879.00	3.6%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	11,381.80	27,709.00	143.5%
(c) TOTAL, SOURCES			11,381.80	27,709.00	143.5%
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)					
			11,381.80	27,709.00	143.5%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

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	468,384.22	250,248.00	-46.6%
4) Other Local Revenue		8600-8799	39,924,741.10	39,823,458.00	-0.3%
5) TOTAL, REVENUES			40,393,125.32	40,073,706.00	-0.8%
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	38,706,277.42	40,113,879.00	3.6%
10) TOTAL, EXPENDITURES			38,706,277.42	40,113,879.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,686,847.90	(40,173.00)	-102.4%
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	11,381.80	27,709.00	143.5%
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			11,381.80	27,709.00	143.5%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,698,229.70	(12,464.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,772,669.91	30,470,899.61	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,772,669.91	30,470,899.61	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,772,669.91	30,470,899.61	5.9%
2) Ending Balance, June 30 (E + F1e)			30,470,899.61	30,458,435.61	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	30,470,899.61	30,458,435.61	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,324.65	0.00	-100.0%
5) TOTAL, REVENUES			10,324.65	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,324.65	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,324.65	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			(10,324.65)	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)			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			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			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	8,778.76		
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	33.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,812.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,812.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,812.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies					
Secured Roll		8611	10,635.54	0.00	-100.0%
Unsecured Roll		8612	(2,688.35)	0.00	-100.0%
Prior Years' Taxes		8613	1,249.41	0.00	-100.0%
Supplemental Taxes		8614	693.29	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	386.65	0.00	-100.0%
Interest		8660	48.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,324.65	0.00	-100.0%
TOTAL, REVENUES			10,324.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	10,324.65	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,324.65	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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%
(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)			(10,324.65)	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	10,324.65	0.00	-100.0%
5) TOTAL, REVENUES			10,324.65	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,324.65	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,324.65	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			(10,324.65)	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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	2,113,538.55	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
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			2,113,538.55	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,113,538.55)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,113,538.55)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,204,110.48	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,204,110.48	0.00	-100.0%
d) Other Restatements		9795	(8,090,571.93)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,113,538.55	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	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)			0.00		

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%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	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%
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
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	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	2,113,538.55	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,113,538.55	0.00	-100.0%

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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			2,113,538.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		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	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. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,113,538.55	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,113,538.55	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,113,538.55)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,113,538.55)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,204,110.48	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,204,110.48	0.00	-100.0%
d) Other Restatements		9795	(8,090,571.93)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,113,538.55	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
	Total, Restricted Net Position	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	154,356,187.38	161,010,495.00	4.3%
5) TOTAL, REVENUES			154,356,187.38	161,010,495.00	4.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	383.38	0.00	-100.0%
2) Classified Salaries		2000-2999	1,328,182.50	1,462,231.00	10.1%
3) Employee Benefits		3000-3999	617,916.35	727,023.00	17.7%
4) Books and Supplies		4000-4999	42,747.50	180,973.00	323.4%
5) Services and Other Operating Expenses		5000-5999	148,998,329.81	154,279,321.00	3.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			150,987,559.54	156,649,548.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,368,627.84	4,360,947.00	29.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			1,000,000.00	(2,000,000.00)	-300.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,368,627.84	2,360,947.00	-46.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,337,576.89	9,706,204.73	81.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,337,576.89	9,706,204.73	81.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,337,576.89	9,706,204.73	81.8%
2) Ending Net Position, June 30 (E + F1e)			9,706,204.73	12,067,151.73	24.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,706,204.73	12,067,151.73	24.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,478,677.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
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	173,536.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,069,382.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,863,110.06		
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			76,584,706.10		
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	66,576,469.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	302,031.97		
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			66,878,501.37		
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)			9,706,204.73		

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	706,603.82	740,517.00	4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	147,437,318.83	135,553,178.00	-8.1%
All Other Fees and Contracts		8689	4,313,950.08	4,789,989.00	11.0%
Other Local Revenue					
All Other Local Revenue		8699	1,898,314.65	19,926,811.00	949.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			154,356,187.38	161,010,495.00	4.3%
TOTAL, REVENUES			154,356,187.38	161,010,495.00	4.3%

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	383.38	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			383.38	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	16,780.42	12,056.00	-28.2%
Classified Supervisors' and Administrators' Salaries		2300	501,075.43	515,422.00	2.9%
Clerical, Technical and Office Salaries		2400	805,677.76	931,230.00	15.6%
Other Classified Salaries		2900	4,648.89	3,523.00	-24.2%
TOTAL, CLASSIFIED SALARIES			1,328,182.50	1,462,231.00	10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	150,263.32	188,195.00	25.2%
OASDI/Medicare/Alternative		3301-3302	93,804.69	107,468.00	14.6%
Health and Welfare Benefits		3401-3402	235,255.12	283,630.00	20.6%
Unemployment Insurance		3501-3502	635.38	733.00	15.4%
Workers' Compensation		3601-3602	27,969.09	20,473.00	-26.8%
OPEB, Allocated		3701-3702	105,694.33	115,850.00	9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,294.42	10,674.00	148.6%
TOTAL, EMPLOYEE BENEFITS			617,916.35	727,023.00	17.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,841.73	180,973.00	332.5%
Noncapitalized Equipment		4400	905.77	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			42,747.50	180,973.00	323.4%

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	17,257.56	37,729.00	118.6%
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	1,967,656.01	1,877,892.00	-4.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	95,372.28	162,810.00	70.7%
Professional/Consulting Services and Operating Expenditures		5800	146,844,272.29	152,139,307.00	3.6%
Communications		5900	73,771.67	60,583.00	-17.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			148,998,329.81	154,279,321.00	3.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			150,987,559.54	156,649,548.00	3.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	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)			1,000,000.00	(2,000,000.00)	-300.0%

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	154,356,187.38	161,010,495.00	4.3%
5) TOTAL, REVENUES			154,356,187.38	161,010,495.00	4.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		150,987,559.54	156,649,548.00	3.7%
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			150,987,559.54	156,649,548.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,368,627.84	4,360,947.00	29.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			1,000,000.00	(2,000,000.00)	-300.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,368,627.84	2,360,947.00	-46.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,337,576.89	9,706,204.73	81.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,337,576.89	9,706,204.73	81.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,337,576.89	9,706,204.73	81.8%
2) Ending Net Position, June 30 (E + F1e)			9,706,204.73	12,067,151.73	24.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,706,204.73	12,067,151.73	24.3%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
	Total, Restricted Net Position	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	855,318.50	627,430.00	-26.6%
5) TOTAL, REVENUES			855,318.50	627,430.00	-26.6%
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	22,345.78	23,820.00	6.6%
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			22,345.78	23,820.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			832,972.72	603,610.00	-27.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	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)			4,332,972.72	4,103,610.00	-5.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,247,631.67	30,580,604.39	16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,247,631.67	30,580,604.39	16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,247,631.67	30,580,604.39	16.5%
2) Ending Net Position, June 30 (E + F1e)			30,580,604.39	34,684,214.39	13.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	30,580,604.39	34,684,214.39	13.4%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	30,580,604.39		
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) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			30,580,604.39		
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)			30,580,604.39		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	855,318.50	627,430.00	-26.6%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			855,318.50	627,430.00	-26.6%
TOTAL, REVENUES			855,318.50	627,430.00	-26.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,345.78	23,820.00	6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,345.78	23,820.00	6.6%
TOTAL, EXPENSES			22,345.78	23,820.00	6.6%

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	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	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)			3,500,000.00	3,500,000.00	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	855,318.50	627,430.00	-26.6%
5) TOTAL REVENUES			855,318.50	627,430.00	-26.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		22,345.78	23,820.00	6.6%
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			22,345.78	23,820.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			832,972.72	603,610.00	-27.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	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)			4,332,972.72	4,103,610.00	-5.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,247,631.67	30,580,604.39	16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,247,631.67	30,580,604.39	16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,247,631.67	30,580,604.39	16.5%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	30,580,604.39	34,684,214.39	13.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	30,580,604.39	34,684,214.39
Total, Restricted Net Position		<u>30,580,604.39</u>	<u>34,684,214.39</u>

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)	66,598.05	66,227.72	66,612.10	66,457.90	66,457.90	66,457.90
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)	66,598.05	66,227.72	66,612.10	66,457.90	66,457.90	66,457.90
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI				8.00	8.00	8.00
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	8.00	8.00	8.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	66,598.05	66,227.72	66,612.10	66,465.90	66,465.90	66,465.90
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	134.87	134.87	134.87	150.36	150.36	150.36
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)	134.87	134.87	134.87	150.36	150.36	150.36
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	134.87	134.87	134.87	150.36	150.36	150.36
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	61,136,568.83		61,136,568.83			61,136,568.83
Work in Progress	92,250,195.13	(32,735,552.00)	59,514,643.13	40,276,284.12	42,432,992.31	57,357,934.94
Total capital assets not being depreciated	153,386,763.96	(32,735,552.00)	120,651,211.96	40,276,284.12	42,432,992.31	118,494,503.77
Capital assets being depreciated:						
Land Improvements	70,781,890.60		70,781,890.60	12,811,532.64	96,176.55	83,497,246.69
Buildings	865,031,347.75		865,031,347.75	29,621,459.64	1,404,815.61	893,247,991.78
Equipment	17,340,737.11		17,340,737.11	12,065,135.92		29,405,873.03
Total capital assets being depreciated	953,153,975.46	0.00	953,153,975.46	54,498,128.20	1,500,992.16	1,006,151,111.50
Accumulated Depreciation for:						
Land Improvements	(33,830,106.48)		(33,830,106.48)	(3,436,424.38)	(96,176.55)	(37,170,354.31)
Buildings	(278,314,552.29)		(278,314,552.29)	(22,213,677.60)	(1,404,815.61)	(299,123,414.28)
Equipment	(8,180,107.49)	(2,641,058.00)	(10,821,165.49)	(8,948,300.15)		(19,769,465.64)
Total accumulated depreciation	(320,324,766.26)	(2,641,058.00)	(322,965,824.26)	(34,598,402.13)	(1,500,992.16)	(356,063,234.23)
Total capital assets being depreciated, net	632,829,209.20	(2,641,058.00)	630,188,151.20	19,899,726.07	0.00	650,087,877.27
Governmental activity capital assets, net	786,215,973.16	(35,376,610.00)	750,839,363.16	60,176,010.19	42,432,992.31	768,582,381.04
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			0.00			0.00
Equipment	7,174,736.23		7,174,736.23		7,174,736.23	0.00
Total capital assets being depreciated	7,174,736.23	0.00	7,174,736.23	0.00	7,174,736.23	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(5,061,197.86)		(5,061,197.86)		(5,061,197.86)	0.00
Total accumulated depreciation	(5,061,197.86)	0.00	(5,061,197.86)	0.00	(5,061,197.86)	0.00
Total capital assets being depreciated, net	2,113,538.37	0.00	2,113,538.37	0.00	2,113,538.37	0.00
Business-type activity capital assets, net	2,113,538.37	0.00	2,113,538.37	0.00	2,113,538.37	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.22%
	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	\$421,189,454.86
	Appropriations Subject to Limit	\$421,189,454.86
	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.	3.69%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

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: Sep 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: _____

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

For County Office of Education:

Rick Martin
Name
Deputy Superintendent
Title
559-265-3000
Telephone
rmartin@fcoe.k12.ca.us
E-mail Address

For School District:

Jacquie Canfield
Name
Executive Officer, Fiscal Svcs
Title
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E-mail Address

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	354,420,822.98	301	3,702,823.84	303	350,717,999.14	305	10,043,083.53		307	340,674,915.61	309
2000 - Classified Salaries	111,908,297.47	311	1,957,150.66	313	109,951,146.81	315	6,989,621.45		317	102,961,525.36	319
3000 - Employee Benefits	203,544,167.34	321	34,401,013.63	323	169,143,153.71	325	5,767,492.86		327	163,375,660.85	329
4000 - Books, Supplies Equip Replace. (6500)	71,778,952.33	331	3,342,224.47	333	68,436,727.86	335	5,810,246.56		337	62,626,481.30	339
5000 - Services . . . & 7300 - Indirect Costs	73,431,800.49	341	3,529,992.29	343	69,901,808.20	345	11,799,347.47		347	58,102,460.73	349
TOTAL					768,150,835.72	365			TOTAL	727,741,043.85	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			55.22%
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)	55.22%
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)	727,741,043.85
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
2015-16 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	449,651,041.28	1.00	449,651,042.28	69,553,095.00	36,827,222.00	482,376,915.28	22,345,295.00
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	34,399,371.00	630,237.00	35,029,608.00	9,317,490.00	8,166,413.00	36,180,685.00	9,794,957.00
Net Pension Liability		475,974,820.00	475,974,820.00	9,408,180.00		485,383,000.00	
Net OPEB Obligation	312,438,147.00	1.00	312,438,148.00	72,682,659.00	34,494,928.00	350,625,879.00	
Compensated Absences Payable	2,747,715.00	(1.00)	2,747,714.00	549,794.00	7,973.00	3,289,535.00	3,289,535.00
Governmental activities long-term liabilities	799,236,274.28	476,605,058.00	1,275,841,332.28	161,511,218.00	79,496,536.00	1,357,856,014.28	35,429,787.00
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		9,408,180.00	9,408,180.00		9,408,180.00	0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	9,408,180.00	9,408,180.00	0.00	9,408,180.00	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)	405,408,233.94		405,408,233.94			421,189,454.86
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	66,549.06		66,549.06			66,598.05
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)	66,598.05		66,598.05	66,465.90		66,465.90
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)			66,598.05			66,465.90
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)	618,136.43		618,136.43	618,136.00		618,136.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	323,126.68		323,126.68	0.00		0.00
4. Secured Roll Taxes (Object 8041)	52,905,302.63		52,905,302.63	52,678,469.00		52,678,469.00
5. Unsecured Roll Taxes (Object 8042)	2,729,986.71		2,729,986.71	2,723,710.00		2,723,710.00
6. Prior Years' Taxes (Object 8043)	94,758.67		94,758.67	95,920.00		95,920.00
7. Supplemental Taxes (Object 8044)	1,158,925.79		1,158,925.79	1,089,282.00		1,089,282.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,707,117.60)		(3,707,117.60)	(5,597,849.00)		(5,597,849.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	2,965.43		2,965.43	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,331,973.80		4,331,973.80	1,565,244.00		1,565,244.00
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)	(2,573,716.70)		(2,573,716.70)	(2,544,171.00)		(2,544,171.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	55,884,341.84	0.00	55,884,341.84	50,628,741.00	0.00	50,628,741.00
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)	55,884,341.84	0.00	55,884,341.84	50,628,741.00	0.00	50,628,741.00

	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)			6,278,535.36			7,078,836.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			6,278,535.36			7,078,836.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	574,814,465.27		574,814,465.27	624,190,461.00		624,190,461.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(14,207.00)		(14,207.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	574,800,258.27	0.00	574,800,258.27	624,190,461.00	0.00	624,190,461.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	853,752,445.93		853,752,445.93	886,573,136.00		886,573,136.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,387,371.26		1,387,371.26	1,000,000.00		1,000,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			405,408,233.94			421,189,454.86
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0007			0.9980
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			421,189,454.86			442,919,713.93
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			55,884,341.84			50,628,741.00
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)			7,991,766.00			7,975,908.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			371,583,648.38			399,369,808.93
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			371,583,648.38			399,369,808.93
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])			695,777.93			508,143.86
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			56,580,119.77			51,136,884.86
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)			370,887,870.45			398,861,665.07
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			56,580,119.77			
b. State Subventions (Line D8)			370,887,870.45			
c. Less: Excluded Appropriations (Line C23)			6,278,535.36			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			421,189,454.86			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2015-16 Actual			2016-17 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			421,189,454.86			442,919,713.93
12. Appropriations Subject to the Limit (Line D9d)			421,189,454.86			

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

Kim Kelstrom
Gann Contact Person

559-457-3522
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) 21,773,258.66
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 615,492,099.21

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) 3.54%

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)	19,559,272.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,800,512.61
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	148,160.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,166,994.60
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)	4,108.40
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)	30,679,047.65
9. Carry-Forward Adjustment (Part IV, Line F)	(304,406.43)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,374,641.22

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	482,980,578.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	105,450,315.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	53,738,626.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	16,282,690.11
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,904,364.79
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,159,387.15
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,422,716.56
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)	1,333,064.32
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	13,319.44
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)	86,296,129.66
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)	111,947.96
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)	6,734,518.72
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,445,607.98
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	47,360,041.89
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)	823,233,308.89

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)	3.73%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	3.69%
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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>30,679,047.65</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(772,511.14)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(1,183,356.69)</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 (3.6%) 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 (3.6%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.6%) times Part III, Line B18); zero if positive	<u>(913,219.30)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(913,219.30)</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>3.62%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-456,609.65) is applied to the current year calculation and the remainder (\$-456,609.65) is deferred to one or more future years:	<u>3.67%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-304,406.43) is applied to the current year calculation and the remainder (\$-608,812.87) is deferred to one or more future years:	<u>3.69%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</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>(304,406.43)</u>

Approved indirect cost rate: 3.60%
Highest rate used in any program: 3.60%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	37,469,227.89	1,347,173.18	3.60%
01	3025	76,143.37	2,741.16	3.60%
01	3060	223,616.72	8,050.20	3.60%
01	3310	10,880,234.56	391,688.44	3.60%
01	3311	33,423.74	1,203.26	3.60%
01	3312	1,925,939.19	69,333.81	3.60%
01	3315	261,649.61	9,419.39	3.60%
01	3318	46,173.75	1,662.25	3.60%
01	3320	453,024.13	16,308.87	3.60%
01	3327	770,013.51	27,720.49	3.60%
01	3332	79,945.95	2,878.05	3.60%
01	3345	2,408.30	86.70	3.60%
01	3385	92,542.47	3,331.53	3.60%
01	3550	1,112,849.43	40,062.57	3.60%
01	4035	5,472,655.25	197,020.06	3.60%
01	4124	532,622.89	19,174.44	3.60%
01	4201	65,933.27	2,373.60	3.60%
01	4203	1,474,923.11	29,498.46	2.00%
01	4510	48,219.15	1,735.89	3.60%
01	5370	1,817,826.54	65,441.73	3.60%
01	5810	1,059,657.85	38,133.41	3.60%
01	6010	3,601,226.84	129,644.18	3.60%
01	6230	1,278,368.55	46,021.27	3.60%
01	6264	2,026,835.54	72,966.08	3.60%
01	6382	574,290.80	20,674.47	3.60%
01	6385	66,863.67	2,407.09	3.60%
01	6387	504,076.29	18,146.75	3.60%
01	6500	79,717,458.38	2,869,828.50	3.60%
01	6501	22,956.56	826.44	3.60%
01	6510	1,538,205.05	55,375.38	3.60%
01	6512	2,923,574.12	105,248.67	3.60%
01	6515	33,685.33	1,212.67	3.60%
01	6520	438,932.43	15,801.57	3.60%
01	7220	399,854.62	14,394.76	3.60%
01	8150	19,546,281.72	703,465.30	3.60%
01	9010	6,059,424.64	134,474.74	2.22%
11	3555	130,211.39	4,687.61	3.60%
11	6391	4,062,938.95	146,265.80	3.60%
11	9010	615,198.45	519.52	0.08%
12	5025	1,560,508.27	56,217.80	3.60%
12	6052	38,593.04	1,389.35	3.60%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6105	10,383,459.16	373,679.46	3.60%
13	5310	42,997,621.85	1,547,914.39	3.60%
13	5320	2,248,321.49	80,939.57	3.60%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	10,310,765.86		3,572,570.35	13,883,336.21
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)		10,310,765.86	0.00	3,572,570.35	13,883,336.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,547,875.16			7,547,875.16
2. Classified Salaries	2000-2999	101,383.10			101,383.10
3. Employee Benefits	3000-3999	2,603,618.02			2,603,618.02
4. Books and Supplies	4000-4999	0.00		3,572,570.35	3,572,570.35
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	57,889.58			57,889.58
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	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)		10,310,765.86	0.00	3,572,570.35	13,883,336.21
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	826,790,828.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	71,806,661.60
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	1,904,364.79
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,223,315.38
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	752,323.00
5. Interfund Transfers Out	All	9300	7600-7629	7,642,082.29
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,578,721.67
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				24,100,807.13
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	0.00
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)				730,883,360.25

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)		66,227.72
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,035.91
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.)	632,491,858.03	9,532.16
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)	632,491,858.03	9,532.16
B. Required effort (Line A.2 times 90%)	569,242,672.23	8,578.94
C. Current year expenditures (Line I.E and Line II.B)	730,883,360.25	11,035.91
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)	1,918,772.50	1,969,571.88	0.00	11,051,967.07	86,058,055.84	0.00	6,749,728.28
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	1.00	20.25		96.09	4,291.38		11,334.00
3100	Alternative Schools						
3200	Continuation Schools						
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Career Technical Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	11.00			54.59	405.18		1,357.00
6000	ROC/P						
Other Goals	Description						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
Other Funds	Description						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)						
--	Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors	12.00	21.00	0.00	160.78	5,103.15	0.00	12,691.00

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	2,279,480.30	1,571,023.48	3,850,503.78	160,751.48		4,011,255.26
1110	Regular Education, K-12	513,071,880.29	87,060,929.80	600,132,810.09	25,054,445.09		625,187,255.18
3100	Alternative Schools	204,333.62	314,845.52	519,179.14	21,674.78		540,853.92
3200	Continuation Schools	4,099,025.33	671,384.53	4,770,409.86	199,155.87		4,969,565.73
3300	Independent Study Centers	5,117,464.48	331,412.08	5,448,876.56	227,480.61		5,676,357.17
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	3,726,376.38	906,103.26	4,632,479.64	193,397.54		4,825,877.18
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,588,533.65	0.00	5,588,533.65	233,311.04		5,821,844.69
4110	Regular Education, Adult	722,385.83	1,123,123.27	1,845,509.10	77,046.62		1,922,555.72
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	7,574,200.19	77,215.82	7,651,416.01	319,432.60		7,970,848.61
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	116,637,693.91	13,065,936.09	129,703,630.00	5,414,888.87		135,118,518.87
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	8,155,724.99	68,739.69	8,224,464.68	343,356.33		8,567,821.01
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	1,015,563.82	0.00	1,015,563.82	42,397.93		1,057,961.75
8500	Child Care and Development Services	1,192,580.55	216,361.43	1,408,941.98	58,820.75		1,467,762.73
Other Costs							
----	Food Services					2,856,932.94	2,856,932.94
----	Enterprise					2,159,387.15	2,159,387.15
----	Facilities Acquisition & Construction					1,258,569.99	1,258,569.99
----	Other Outgo					10,372,385.19	10,372,385.19
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		2,341,020.61	2,341,020.61	2,875,668.80		5,216,689.41
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,211,613.50)		(2,211,613.50)
----	Total General Fund and Charter Schools Funds Expenditures	669,385,243.34	107,748,095.58	777,133,338.92	33,010,214.81	16,647,275.27	826,790,829.00

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	1,203,598.53	1,072,615.92	0.00	0.00	(0.03)	0.00	0.00			3,265.88	0.00	2,279,480.30
1110	Regular Education, K-12	378,637,561.79	23,187,621.46	19,036,346.11	46,128,605.59	19,733,909.39	2,514,199.07	16,738,024.43			7,095,612.45	0.00	513,071,880.29
3100	Alternative Schools	0.00	204,333.62	0.00	0.00	0.00	0.00	0.00			0.00	0.00	204,333.62
3200	Continuation Schools	3,011,355.54	115.26	9,237.61	846,162.22	232,154.70	0.00	0.00			0.00	0.00	4,099,025.33
3300	Independent Study Centers	3,808,405.76	1,635.00	15,199.65	766,268.38	409,899.33	0.00	0.00			0.00	116,056.36	5,117,464.48
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	2,213,315.55	2,936.61	7,674.16	838,510.94	648,715.26	0.00	0.00			15,223.86	0.00	3,726,376.38
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	920,367.38	4,059,291.52	0.00	0.00	608,874.75	0.00	0.00			0.00	0.00	5,588,533.65
4110	Regular Education, Adult	607,942.46	0.00	0.00	114,443.37	0.00	0.00	0.00			0.00	0.00	722,385.83
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	3,794,511.20	1,043,182.76	1,205,968.97	0.00	1,530,537.26	0.00	0.00			0.00	0.00	7,574,200.19
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	88,260,042.26	5,698,782.08	284,607.65	571,631.50	14,274,944.91	7,416,930.68	0.00			130,754.83	0.00	116,637,693.91
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	7,466,127.97	151,583.03	375.16	307,011.32	119,346.31	0.00	0.00	0.00	111,281.20	0.00	0.00	8,155,724.99
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		886.99	0.00	0.00	0.00	0.00		1,014,676.83	0.00	0.00	0.00	1,015,563.82
8500	Child Care and Development Services	143,128.26	56,605.45	0.00	0.00	103,158.88	0.00		889,687.96	0.00	0.00	0.00	1,192,580.55
Total Direct Charged Costs		490,066,356.70	35,479,589.70	20,559,409.31	49,572,633.32	37,661,540.76	9,931,129.75	16,738,024.43	1,904,364.79	111,281.20	7,244,857.02	116,056.36	669,385,243.34

* 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	1,571,023.48	0.00	1,571,023.48
1110	Regular Education, K-12	8,664,324.38	72,368,599.72	6,028,005.70	87,060,929.80
3100	Alternative Schools	0.00	314,845.52	0.00	314,845.52
3200	Continuation Schools	137,479.38	533,905.15	0.00	671,384.53
3300	Independent Study Centers	137,479.38	193,932.70	0.00	331,412.08
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	343,698.44	562,404.82	0.00	906,103.26
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	1,123,123.27	0.00	1,123,123.27
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	77,215.82	0.00	0.00	77,215.82
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,511,374.37	6,832,839.14	721,722.58	13,065,936.09
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	68,739.69	0.00	0.00	68,739.69
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	216,361.43	0.00	216,361.43
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	236,091.98	0.00	236,091.98
--	Cafeteria (Funds 13 and 61)		2,104,928.63		2,104,928.63
Total Allocated Support Costs		14,940,311.46	86,058,055.84	6,749,728.28	107,748,095.58

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)	6,422,716.56
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	148,160.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	20,816,604.91
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,834,346.83
5	Total Central Administration Costs in General Fund and Charter Schools Funds	35,221,828.30
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	669,385,243.34
2	Total Allocated Costs (from Form PCR, Column 2, Total)	107,748,095.58
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	777,133,338.92
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	6,734,647.51
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,445,607.98
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	47,360,041.89
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	66,540,297.38
D. Total Direct Charged and Allocated Costs (B3 + C5)		843,673,636.30
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.17%

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)	2,856,932.94				2,856,932.94
Enterprise (Objects 1000-5999, 6400, and 6500)		2,159,387.15			2,159,387.15
Facilities Acquisition & Construction (Objects 1000-6500)			1,258,569.99		1,258,569.99
Other Outgo (Objects 1000-7999)				10,372,385.19	10,372,385.19
Total Other Costs	2,856,932.94	2,159,387.15	1,258,569.99	10,372,385.19	16,647,275.27

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,012,057.56)	0.00	(2,211,613.50)				
Other Sources/Uses Detail					3,180,107.00	7,642,082.29		
Fund Reconciliation							3,060,987.42	7,827,033.99
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
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	143,096.28	0.00	151,472.93	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							167,842.24	927,511.30
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	84,195.53	0.00	431,286.61	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							47,920.11	2,118,576.48
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	433,281.75	0.00	1,628,853.96	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	9,044,717.02
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	200,526.41	0.00			3,142,082.29	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							283,039.59	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
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								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	38,620,260.89		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	13,183,261.29
25 CAPITAL FACILITIES FUND								
Expenditure Detail	176,374.32	0.00			0.00	27,700.06		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	209,583.66
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	879,210.99	0.00			35,478,178.60	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							12,124,304.48	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							868,051.44	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	10,324.65		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	8,812.12
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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	95,372.28	0.00						
Other Sources/Uses Detail					3,000,000.00	2,000,000.00		
Fund Reconciliation							17,069,382.55	302,031.97
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,012,057.56	(2,012,057.56)	2,211,613.50	(2,211,613.50)	48,300,367.89	48,300,367.89	33,621,527.83	33,621,527.83

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Actual vs. 2014-15 Actual Comparison
2015-16 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										7,683
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,290,544.16	0.00	0.00	1,473,257.29	2,880,455.02	18,115,381.95	25,690,208.20		50,449,846.62
2000-2999	Classified Salaries	1,231,352.87	0.00	0.00	268,320.70	816,964.39	10,594,878.28	6,745,540.91		19,657,057.15
3000-3999	Employee Benefits	1,415,331.88	0.00	0.00	741,331.71	1,810,410.30	15,315,105.84	14,300,145.18		33,582,324.91
4000-4999	Books and Supplies	68,205.35	0.00	0.00	9,810.79	47,721.99	455,712.01	323,217.38		904,667.52
5000-5999	Services and Other Operating Expenditures	7,445,924.38	0.00	0.00	97,453.16	332,834.53	3,046,549.58	1,121,036.06		12,043,797.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,451,358.64	0.00	0.00	2,590,173.65	5,888,386.23	47,527,627.66	48,180,147.73	0.00	116,637,893.91
7310	Transfers of Indirect Costs	2,975,903.61	0.00	0.00	85,336.77	25,814.96	27,720.49	408,693.27		3,523,469.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	13,065,936.15								13,065,936.15
	Total Indirect Costs and PCR Allocations	16,041,839.76	0.00	0.00	85,336.77	25,814.96	27,720.49	408,693.27	0.00	16,589,405.25
	TOTAL COSTS	28,493,198.40	0.00	0.00	2,675,510.42	5,914,201.19	47,555,348.15	48,588,841.00	0.00	133,227,099.16
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	750.75	479,648.42	160,723.21	177,111.42		818,233.80
2000-2999	Classified Salaries	69,971.84	0.00	0.00	16,763.45	295,452.09	4,083,503.92	2,286,221.71		6,751,913.01
3000-3999	Employee Benefits	42,286.65	0.00	0.00	19,267.68	494,989.46	3,628,365.59	958,350.73		5,143,260.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	43,074.64	16,574.18	65,209.09		124,857.91
5000-5999	Services and Other Operating Expenditures	2,642.53	0.00	0.00	128.56	9,123.96	119,194.47	42,353.46		173,442.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	114,901.02	0.00	0.00	36,910.44	1,322,288.57	8,008,361.37	3,529,246.41	0.00	13,011,707.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	25,814.96	27,720.49	392,891.70		446,427.15
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	25,814.96	27,720.49	392,891.70	0.00	446,427.15
	TOTAL BEFORE OBJECT 8980	114,901.02	0.00	0.00	36,910.44	1,348,103.53	8,036,081.86	3,922,138.11	0.00	13,458,134.96
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									13,458,134.96

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Actual vs. 2014-15 Actual Comparison
2015-16 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,290,544.16	0.00	0.00	1,472,506.54	2,400,806.60	17,954,658.74	25,513,096.78		49,631,612.82
2000-2999	Classified Salaries	1,161,381.03	0.00	0.00	251,557.25	521,512.30	6,511,374.36	4,459,319.20		12,905,144.14
3000-3999	Employee Benefits	1,373,045.23	0.00	0.00	722,064.03	1,315,420.84	11,686,740.25	13,341,794.45		28,439,064.80
4000-4999	Books and Supplies	68,205.35	0.00	0.00	9,810.79	4,647.35	439,137.83	258,008.29		779,809.61
5000-5999	Services and Other Operating Expenditures	7,443,281.85	0.00	0.00	97,324.60	323,710.57	2,927,355.11	1,078,682.60		11,870,354.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,336,457.62	0.00	0.00	2,553,263.21	4,566,097.66	39,519,266.29	44,650,901.32	0.00	103,625,986.10
7310	Transfers of Indirect Costs	2,975,903.61	0.00	0.00	85,336.77	0.00	0.00	15,801.57		3,077,041.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	13,065,936.15								13,065,936.15
	Total Indirect Costs and PCR Allocations	16,041,839.76	0.00	0.00	85,336.77	0.00	0.00	15,801.57	0.00	16,142,978.10
	TOTAL BEFORE OBJECT 8980	28,378,297.38	0.00	0.00	2,638,599.98	4,566,097.66	39,519,266.29	44,666,702.89	0.00	119,768,964.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									119,768,964.20
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	472,113.95	35,663.86	234,165.25	1,719,768.21		2,461,711.27
2000-2999	Classified Salaries	246,195.63	0.00	0.00	64,198.97	0.00	0.00	698,778.93		1,009,173.53
3000-3999	Employee Benefits	120,174.95	0.00	0.00	178,966.78	5,054.19	46,782.05	1,394,758.28		1,745,736.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	25,837.67	34,537.11		60,374.78
5000-5999	Services and Other Operating Expenditures	7,194,127.35	0.00	0.00	7,048.40	253.40	4,702.18	17,914.58		7,224,045.91
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,560,497.93	0.00	0.00	722,328.10	40,971.45	311,487.15	3,865,757.11	0.00	12,501,041.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,417.19	0.00	0.00	0.00		25,417.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	25,417.19	0.00	0.00	0.00	0.00	25,417.19
	TOTAL BEFORE OBJECT 8980	7,560,497.93	0.00	0.00	747,745.29	40,971.45	311,487.15	3,865,757.11	0.00	12,526,458.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									48,804,925.52
	TOTAL COSTS									61,331,384.45

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

2014-15 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	105,516,362.83	48,966,261.61
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	105,516,362.83	48,966,261.61
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	7,524.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	7,524.00	

SELPA: Fresno Unified (BQ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2015-16 Expenditures by LEA (LE-CY) and the 2014-15 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2015-16 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2015-16 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

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

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

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

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

SELPA: Fresno Unified (BQ)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	133,227,099.16		
b. Less: Expenditures paid from federal sources	13,458,134.96		
c. Expenditures paid from state and local sources	119,768,964.20	105,516,362.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	119,768,964.20	105,516,362.83	14,252,601.37
d. Special education unduplicated pupil count	7,683	7,524	
e. Per capita state and local expenditures (A1c/A1d)	15,588.83	14,023.97	1,564.86

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	119,768,964.20	105,516,362.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	119,768,964.20	105,516,362.83	14,252,601.37
b. Special education unduplicated pupil count	7,683	7,524	
c. Per capita state and local expenditures (A2a/A2b)	15,588.83	14,023.97	1,564.86

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

SELPA: Fresno Unified (BQ)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	61,331,384.45	48,966,261.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>61,331,384.45</u>	<u>48,966,261.61</u>	<u>12,365,122.84</u>
b. Per capita local expenditures (B1a/A1d)	<u>7,982.74</u>	<u>6,508.01</u>	<u>1,474.73</u>

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	61,331,384.45	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>61,331,384.45</u>	<u>0.00</u>	<u>61,331,384.45</u>
b. Special education unduplicated pupil count	<u>7,683</u>		
c. Per capita local expenditures (B2a/B2b)	<u>7,982.74</u>	<u>0.00</u>	<u>7,982.74</u>

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

Kim Kelstrom
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Title

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E-mail Address

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Budget vs. 2015-16 Actual Comparison
2016-17 Budget by LEA (LB-B)

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Report SEMB

Fresno Unified
Fresno County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										7,663
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,629,556.75	0.00	0.00	1,299,124.00	2,661,578.00	18,426,414.00	26,935,847.00		51,952,519.75
2000-2999	Classified Salaries	1,247,920.00	0.00	0.00	250,128.00	789,914.00	10,238,574.00	6,625,676.00		19,152,212.00
3000-3999	Employee Benefits	1,698,587.00	0.00	0.00	746,334.00	1,860,757.00	16,774,762.00	14,304,421.00		35,384,861.00
4000-4999	Books and Supplies	38,834.00	0.00	0.00	25,652.00	65,475.00	347,510.00	205,123.00		682,594.00
5000-5999	Services and Other Operating Expenditures	7,392,263.00	0.00	0.00	153,729.00	25,998.00	3,255,121.00	1,277,320.00		12,104,431.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,007,160.75	0.00	0.00	2,474,967.00	5,403,722.00	49,042,381.00	49,348,387.00	0.00	119,276,617.75
7310	Transfers of Indirect Costs	2,924,125.00	0.00	0.00	72,643.00	24,296.00	26,156.00	386,327.00		3,433,547.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,924,125.00	0.00	0.00	72,643.00	24,296.00	26,156.00	386,327.00	0.00	3,433,547.00
	TOTAL COSTS	15,931,285.75	0.00	0.00	2,547,610.00	5,428,018.00	49,068,537.00	49,734,714.00	0.00	122,710,164.75
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,629,556.75	0.00	0.00	1,299,124.00	2,197,398.00	18,307,712.00	26,914,625.00		51,348,415.75
2000-2999	Classified Salaries	1,173,816.00	0.00	0.00	234,009.00	481,991.00	6,266,235.00	4,738,045.00		12,894,096.00
3000-3999	Employee Benefits	1,650,426.00	0.00	0.00	732,132.00	1,373,087.00	12,764,893.00	13,122,075.00		29,642,613.00
4000-4999	Books and Supplies	38,834.00	0.00	0.00	25,652.00	5,000.00	329,331.00	175,123.00		573,940.00
5000-5999	Services and Other Operating Expenditures	7,391,700.00	0.00	0.00	153,619.00	20,332.00	3,226,866.00	1,243,939.00		12,036,456.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,884,332.75	0.00	0.00	2,444,536.00	4,077,808.00	40,895,037.00	46,193,807.00	0.00	106,495,520.75
7310	Transfers of Indirect Costs	2,924,125.00	0.00	0.00	72,643.00	0.00	0.00	14,910.00		3,011,678.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,924,125.00	0.00	0.00	72,643.00	0.00	0.00	14,910.00	0.00	3,011,678.00
	TOTAL BEFORE OBJECT 8980	15,808,457.75	0.00	0.00	2,517,179.00	4,077,808.00	40,895,037.00	46,208,717.00	0.00	109,507,198.75
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									109,507,198.75

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Budget vs. 2015-16 Actual Comparison
2016-17 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	356,856.00	128,762.00	497,831.00	2,426,087.00		3,409,536.00	
2000-2999	Classified Salaries	233,175.00	0.00	0.00	63,369.00	0.00	1,960.00	555,280.00		853,784.00	
3000-3999	Employee Benefits	131,669.00	0.00	0.00	157,642.00	19,553.00	93,220.00	516,633.00		918,717.00	
4000-4999	Books and Supplies	1,500.00	0.00	0.00	2,001.00	0.00	12,195.00	40,000.00		55,696.00	
5000-5999	Services and Other Operating Expenditures	6,993,623.00	0.00	0.00	62,014.00	730.00	7,286.00	20,064.00		7,083,717.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	7,359,967.00	0.00	0.00	641,882.00	149,045.00	612,492.00	3,558,064.00	0.00	12,321,450.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	21,065.00	0.00	0.00	0.00		21,065.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	21,065.00	0.00	0.00	0.00	0.00	21,065.00	
	TOTAL BEFORE OBJECT 8980	7,359,967.00	0.00	0.00	662,947.00	149,045.00	612,492.00	3,558,064.00	0.00	12,342,515.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										53,674,289.00
											66,016,804.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Budget vs. 2015-16 Actual Comparison
2015-16 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										7,683
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,290,544.16	0.00	0.00	1,473,257.29	2,880,455.02	18,115,381.95	25,690,208.20		50,449,846.62
2000-2999	Classified Salaries	1,231,352.87	0.00	0.00	268,320.70	816,964.39	10,594,878.28	6,745,540.91		19,657,057.15
3000-3999	Employee Benefits	1,415,331.88	0.00	0.00	741,331.71	1,810,410.30	15,315,105.84	14,300,145.18		33,582,324.91
4000-4999	Books and Supplies	68,205.35	0.00	0.00	9,810.79	47,721.99	455,712.01	323,217.38		904,667.52
5000-5999	Services and Other Operating Expenditures	7,445,924.38	0.00	0.00	97,453.16	332,834.53	3,046,549.58	1,121,036.06		12,043,797.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,451,358.64	0.00	0.00	2,590,173.65	5,888,386.23	47,527,627.66	48,180,147.73	0.00	116,637,693.91
7310	Transfers of Indirect Costs	2,975,903.61	0.00	0.00	85,336.77	25,814.96	27,720.49	408,693.27		3,523,469.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	13,065,936.15								13,065,936.15
	Total Indirect Costs	2,975,903.61	0.00	0.00	85,336.77	25,814.96	27,720.49	408,693.27	0.00	3,523,469.10
	TOTAL COSTS	15,427,262.25	0.00	0.00	2,675,510.42	5,914,201.19	47,555,348.15	48,588,841.00	0.00	120,161,163.01
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	750.75	479,648.42	160,723.21	177,111.42		818,233.80
2000-2999	Classified Salaries	69,971.84	0.00	0.00	16,763.45	295,452.09	4,083,503.92	2,286,221.71		6,751,913.01
3000-3999	Employee Benefits	42,286.65	0.00	0.00	19,267.68	494,989.46	3,628,365.59	958,350.73		5,143,260.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	43,074.64	16,574.18	65,209.09		124,857.91
5000-5999	Services and Other Operating Expenditures	2,642.53	0.00	0.00	128.56	9,123.96	119,194.47	42,353.46		173,442.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	114,901.02	0.00	0.00	36,910.44	1,322,288.57	8,008,361.37	3,529,246.41	0.00	13,011,707.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	25,814.96	27,720.49	392,891.70		446,427.15
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	25,814.96	27,720.49	392,891.70	0.00	446,427.15
	TOTAL BEFORE OBJECT 8980	114,901.02	0.00	0.00	36,910.44	1,348,103.53	8,036,081.86	3,922,138.11	0.00	13,458,134.96
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									13,458,134.96

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Budget vs. 2015-16 Actual Comparison
2015-16 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,290,544.16	0.00	0.00	1,472,506.54	2,400,806.60	17,954,658.74	25,513,096.78		49,631,612.82
2000-2999	Classified Salaries	1,161,381.03	0.00	0.00	251,557.25	521,512.30	6,511,374.36	4,459,319.20		12,905,144.14
3000-3999	Employee Benefits	1,373,045.23	0.00	0.00	722,064.03	1,315,420.84	11,686,740.25	13,341,794.45		28,439,064.80
4000-4999	Books and Supplies	68,205.35	0.00	0.00	9,810.79	4,647.35	439,137.83	258,008.29		779,809.61
5000-5999	Services and Other Operating Expenditures	7,443,281.85	0.00	0.00	97,324.60	323,710.57	2,927,355.11	1,078,682.60		11,870,354.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,336,457.62	0.00	0.00	2,553,263.21	4,566,097.66	39,519,266.29	44,650,901.32	0.00	103,625,986.10
7310	Transfers of Indirect Costs	2,975,903.61	0.00	0.00	85,336.77	0.00	0.00	15,801.57		3,077,041.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	13,065,936.15								13,065,936.15
	Total Indirect Costs	2,975,903.61	0.00	0.00	85,336.77	0.00	0.00	15,801.57	0.00	3,077,041.95
	TOTAL BEFORE OBJECT 8980	15,312,361.23	0.00	0.00	2,638,599.98	4,566,097.66	39,519,266.29	44,666,702.89	0.00	106,703,028.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									106,703,028.05
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	472,113.95	35,663.86	234,165.25	1,719,768.21		2,461,711.27
2000-2999	Classified Salaries	246,195.63	0.00	0.00	64,198.97	0.00	0.00	698,778.93		1,009,173.53
3000-3999	Employee Benefits	120,174.95	0.00	0.00	178,966.78	5,054.19	46,782.05	1,394,758.28		1,745,736.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	25,837.67	34,537.11		60,374.78
5000-5999	Services and Other Operating Expenditures	7,194,127.35	0.00	0.00	7,048.40	253.40	4,702.18	17,914.58		7,224,045.91
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,560,497.93	0.00	0.00	722,328.10	40,971.45	311,487.15	3,865,757.11	0.00	12,501,041.74
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,417.19	0.00	0.00	0.00		25,417.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	25,417.19	0.00	0.00	0.00	0.00	25,417.19
	TOTAL BEFORE OBJECT 8980	7,560,497.93	0.00	0.00	747,745.29	40,971.45	311,487.15	3,865,757.11	0.00	12,526,458.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									48,804,925.52
	TOTAL COSTS									61,331,384.45

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

SELPA: Fresno Unified (BQ)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno Unified (BQ)

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

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

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

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

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

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

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

SELPA: Fresno Unified (BQ)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	122,710,164.75		
b. Less: Expenditures paid from federal sources	13,202,966.00		
c. Expenditures paid from state and local sources	109,507,198.75	106,703,028.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	109,507,198.75	106,703,028.05	2,804,170.70
d. Special education unduplicated pupil count	7,683	7,683	
e. Per capita state and local expenditures (A1c/A1d)	14,253.18	13,888.20	364.98

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

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	109,507,198.75	106,703,028.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	109,507,198.75	106,703,028.05	2,804,170.70
b. Special education unduplicated pupil count	7,683	7,683	
c. Per capita state and local expenditures (A2a/A2b)	14,253.18	13,888.20	364.98

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

SELPA: Fresno Unified (BQ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	66,016,804.00	61,331,384.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	66,016,804.00	61,331,384.45	4,685,419.55
b. Per capita local expenditures (B1a/A1d)	8,592.58	7,982.74	609.84

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

	Budget FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	66,016,804.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	66,016,804.00	0.00	66,016,804.00
b. Special education unduplicated pupil count	7,683		
c. Per capita local expenditures (B2a/B2b)	8,592.58	0.00	8,592.58

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

Kim Kelstrom
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559-457-3552
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Director Fiscal Services
Title

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FRESNO UNIFIED SCHOOL DISTRICT
2015/16 YEAR-END
BUDGET REVISION

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 14, 2016

FUND: Liability Self-Insurance Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	384	384
2000	Classified Salaries	445,758	445,758	413,644	(32,114)
3000	Employee Benefits	196,194	196,194	188,538	(7,656)
4000	Books and Supplies	6,000	6,000	1,178	(4,822)
5000	Services and Ot Operating	2,760,300	3,541,819	4,023,698	481,879
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	3,408,252	4,189,771	4,627,442	437,287
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	3,408,252	4,189,771	4,627,442	437,287
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	3,505,422	3,505,422	3,665,015	159,593
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	3,505,422	3,505,422	3,665,015	159,593
	Beginning Fund Balance	1,240,869	1,176,892	1,176,892	0
	Change to Fund Balance	97,170	(684,349)	(962,427)	(278,078)
	Ending Fund Balance	1,338,039	492,543	214,465	(278,078)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 14, 2016

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	4,015,386	4,011,425	4,664,816	653,391
2000	Classified Salaries	2,682,745	2,707,801	3,250,303	542,502
3000	Employee Benefits	3,173,798	3,414,952	3,754,223	339,271
4000	Books and Supplies	569,317	651,580	576,048	(75,532)
5000	Services and Ot Operating	408,308	468,940	200,218	(268,722)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	10,849,554	11,254,698	12,445,608	1,190,910
7300	INDIRECT COSTS	388,567	388,567	431,287	42,720
	TOTAL APPROPRIATIONS	11,238,121	11,643,265	12,876,895	1,233,630
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,232,172	1,232,172	1,616,726	384,554
	STATE REVENUES	9,967,949	10,199,093	11,037,702	838,609
	LOCAL REVENUES	38,000	212,000	222,467	10,467
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	11,238,121	11,643,265	12,876,895	1,233,630
	Beginning Fund Balance	3,000	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	3,000	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 14, 2016

FUND: Special Reserve Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	78,265	78,265
3000	Employee Benefits	0	0	35,325	35,325
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	9,899	9,899
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,100,000	0	0	0
	TOTAL BEFORE INDIRECT	2,100,000	0	123,489	123,489
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	2,100,000	0	123,489	123,489
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	38,383	38,383	38,383	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	38,383	38,383	38,383	0
	Beginning Fund Balance	7,219,220	5,103,593	5,103,593	0
	Change to Fund Balance	(2,061,617)	38,383	(85,106)	(123,489)
	Ending Fund Balance	5,157,603	5,141,976	5,018,487	(123,489)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 14, 2016

FUND: Tax Override

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	10,325	10,325
	TOTAL BEFORE INDIRECT	0	0	10,325	10,325
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	10,325	10,325
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	10,325	10,325
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	0	0	10,325	10,325
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED SCHOOL DISTRICT

2016/17 GANN LIMIT

RESOLUTION NO. 16-05

**BEFORE THE BOARD OF EDUCATION
OF THE FRESNO UNIFIED SCHOOL DISTRICT
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 16-05
(Proposition 4, 1979)**

**RESOLUTION FOR ADOPTION)
OF THE GANN AMENDMENT)**

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for the public agencies, including school districts; and,

WHEREAS, the Fresno Unified School District must establish a revised Gann Limit for the 2015/16 fiscal year and a projected Gann Limit for the 2016/17 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Governing Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2015/16 and 2016/17 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Governing Board does hereby declare that the appropriations in the Budget for the 2015/16 and 2016/17 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of the resolution along with the appropriate attachments to interested citizens of the district.

THIS FOREGOING RESOLUTION was adopted by the Governing Board of the Fresno Unified School District of Fresno County, State of California on the 14th day of September, 2016 by the following vote:

AYES: _____ (SEAL)

NOES: _____

ABSENT: _____

CERTIFIED AS A TRUE COPY:

Christopher De La Cerda, Clerk
Board of Education

Date

	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)	405,408,233.94		405,408,233.94			421,189,454.86
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	66,549.06		66,549.06			66,598.05
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)	66,598.05		66,598.05	66,465.90		66,465.90
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)			66,598.05			66,465.90
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2015-16 Actual			2016-17 Budget		
1. Homeowners' Exemption (Object 8021)	618,136.43		618,136.43	618,136.00		618,136.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	323,126.68		323,126.68	0.00		0.00
4. Secured Roll Taxes (Object 8041)	52,905,302.63		52,905,302.63	52,678,469.00		52,678,469.00
5. Unsecured Roll Taxes (Object 8042)	2,729,986.71		2,729,986.71	2,723,710.00		2,723,710.00
6. Prior Years' Taxes (Object 8043)	94,758.67		94,758.67	95,920.00		95,920.00
7. Supplemental Taxes (Object 8044)	1,158,925.79		1,158,925.79	1,089,282.00		1,089,282.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,707,117.60)		(3,707,117.60)	(5,597,849.00)		(5,597,849.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	2,965.43		2,965.43	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,331,973.80		4,331,973.80	1,565,244.00		1,565,244.00
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)	(2,573,716.70)		(2,573,716.70)	(2,544,171.00)		(2,544,171.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	55,884,341.84	0.00	55,884,341.84	50,628,741.00	0.00	50,628,741.00
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)	55,884,341.84	0.00	55,884,341.84	50,628,741.00	0.00	50,628,741.00

	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)			6,278,535.36			7,078,836.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			6,278,535.36			7,078,836.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	574,814,465.27		574,814,465.27	624,190,461.00		624,190,461.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(14,207.00)		(14,207.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	574,800,258.27	0.00	574,800,258.27	624,190,461.00	0.00	624,190,461.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	853,752,445.93		853,752,445.93	886,573,136.00		886,573,136.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,387,371.26		1,387,371.26	1,000,000.00		1,000,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			405,408,233.94			421,189,454.86
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0007			0.9980
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			421,189,454.86			442,919,713.93
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			55,884,341.84			50,628,741.00
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)			7,991,766.00			7,975,908.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			371,583,648.38			399,369,808.93
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			371,583,648.38			399,369,808.93
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])			695,777.93			508,143.86
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			56,580,119.77			51,136,884.86
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)			370,887,870.45			398,861,665.07
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			56,580,119.77			
b. State Subventions (Line D8)			370,887,870.45			
c. Less: Excluded Appropriations (Line C23)			6,278,535.36			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			421,189,454.86			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary 11. Adjusted Appropriations Limit (Lines D4 plus D10)	2015-16 Actual			2016-17 Budget		
12. Appropriations Subject to the Limit (Line D9d)			421,189,454.86			442,919,713.93
			421,189,454.86			

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

Kim Kelstrom
Gann Contact Person

559-457-3522
Contact Phone Number

FRESNO UNIFIED SCHOOL DISTRICT
2015/16 CHARTER SCHOOLS
UNAUDITED ACTUAL
FINANCIAL REPORT