

2015-2016

Unaudited Actuals Report



**1901 Arena Boulevard
Sacramento, CA 95834
(916)567-5400
www.natomasunified.org**

**Presented to the Board of Trustees
September 14, 2016**

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Natomas Unified School District
2015-16 Unaudited Actuals
Presented September 14, 2016

Summary

The 2015-16 unaudited actuals reflect the District's financial activity that occurred during the year, as well as, the District's financial position as of June 30, 2016. In addition, the unaudited actuals contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to the Sacramento County Office of Education, and the California Department of Education for review.

The report illustrates that the General Fund had a net increase in the fund balance of \$6.3 million (\$5.1 million for the unrestricted General Fund) vs. an original projected net increase in the fund balance of \$3.0 million at the Second Interim budget adoption. As a result, the District's ending General Fund balance is \$18,213,824 with a revolving cash reserve of \$20,000, prepaid amounts of \$48,117, a restricted balance of \$3,936,032, a reserve for economic uncertainties of \$2,890,000, and assignments/commitments (including stabilization arrangements) in the amount of \$11,319,675. As illustrated further, all other funds have a positive ending balance as of June 30, 2016.

Financial Highlights

- As of the California Longitudinal Pupil Achievement Data System (CALPADS) reporting date, October 2015, the District had 10,033 students that attended traditional (non-charter) schools, which is an increase of 369 students from the prior year CALPADS of 9,664.
- The average daily attendance (ADA), which much of the District's revenue is based, was 9,561, an increase of 300 from 2014-15 ADA count of 9,261. (Figures include county pass through programs)
- The ratio of attendance to CALPADS enrollment was approximately 95.3%.
- The District's General Fund ending cash balance for June 30, 2016 was \$23.0 million.
- The District's Food Services program had revenues over expenditures at \$148,904.
- The District's LCFF base grant was based on the average daily attendance (ADA) by grade level. Grades Kindergarten – 3rd grades at \$7,083/ADA; Grades 4th – 6th at \$7,189/ADA; Grades 7th - 8th grade at \$7,403/ADA; and Grades 9th – 12th at \$8,578/ADA.
- The supplemental grant under LCFF is for our targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive free or reduced-price meals (FRPM), foster youth, or any combination of these factors (unduplicated count).
- The District's unduplicated pupil percentage was 61.1%.
- The district incurred expenditures from the District's Special Revenue/Reserve Funds (non-general/charter funds) for the following major capital projects:

Comparison of 2015-16 Unaudited Actuals to 2015-16 Second Interim

Unrestricted Revenue Comparison:

Identified below is a comparison of the actual results to the 2015-16 second interim that describes the primary differences relating to an increase in unrestricted General Fund revenues of approximately \$168K.

- The District received \$118K more in total general purpose revenues than was estimated due to P-2 ADA adjustments and prior year receivables.

- The District received \$134K more in federal revenues due to School Based Medi-Cal Administrative Activities.
- The District received \$124K more in state revenue due to State Lottery and CAASP testing.
- The District received \$208K less in local revenue due to facilities use fees, interest earnings, and other miscellaneous revenue.

Unrestricted Operating Budget Comparison:

While variances existed between major revenue/expenditure classifications, overall unrestricted revenues over expenditures reflected a net increase of \$5.07 million which was comparable to the Adopted Budget projected net increase of \$5.01 million.

2015-16 Financial Comparison and Analysis

General Fund Revenues

GENERAL FUND SUMMARY

Description	2014/15 Audited Actuals	2015/16 Unaudited Actuals	Difference
Beginning Balance	\$ 16,664,250	\$ 11,949,250	\$ (4,715,000)
Revenues / Transfers In*	\$ 101,376,468	\$ 113,975,698	\$ 12,599,230
Expenditures / Transfers Out	\$ 106,091,468	\$ 107,711,125	\$ 1,619,657
Ending Balance	\$ 11,949,250	\$ 18,213,824	\$ 6,264,574

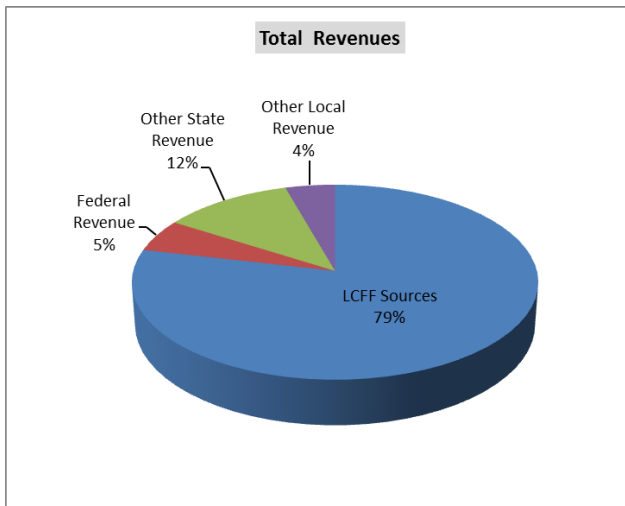
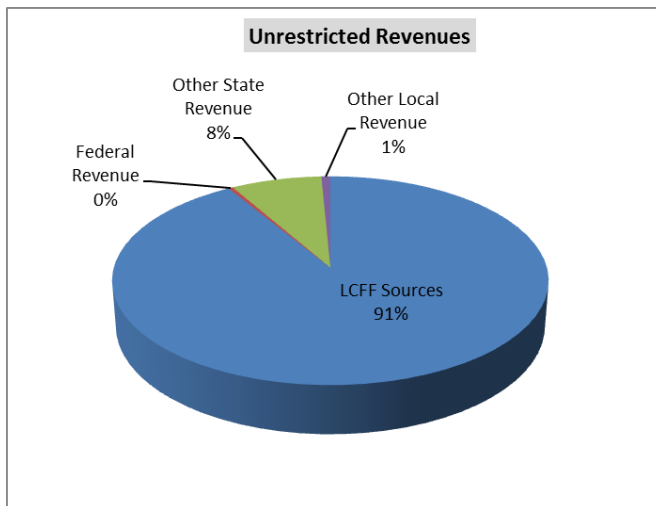
GENERAL FUND SUMMARY (UNRESTRICTED)

Description	2014/15 Audited Actuals	2015/16 Unaudited Actuals	Difference
Beginning Balance	\$ 13,756,142	\$ 9,207,325	\$ (4,548,817)
Revenues / Transfers In*	\$ 71,292,805	\$ 87,657,987	\$ 16,365,182
Expenditures / Transfers Out	\$ 75,841,622	\$ 82,587,520	\$ 6,745,898
Ending Balance	\$ 9,207,325	\$ 14,277,792	\$ 5,070,467

***Amount includes 2014-15 contributions of \$10,775,489 and 2015-16 contributions of \$11,383,975.**

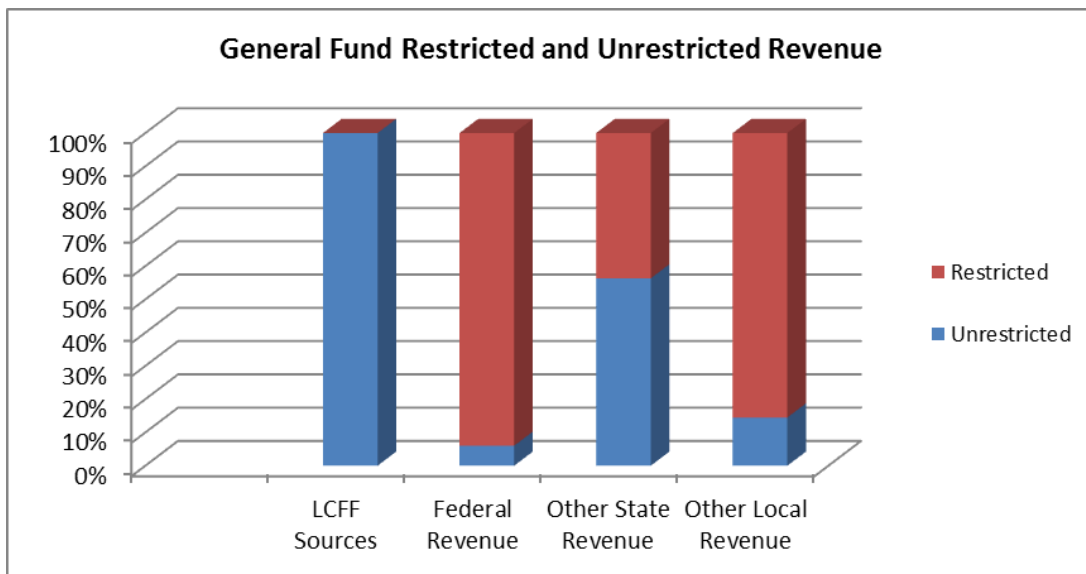
The District receives funding for the General Fund from several sources. Following is a breakdown of major funding sources:

Description	Unrestricted General Fund	Total General Fund
LCFF Sources	\$ 79,928,920	\$ 79,928,920
Federal Revenue	328,617	5,471,126
Other State Revenue	6,649,750	11,805,923
Other Local Revenue	652,159	4,495,630
TOTAL REVENUES	\$ 87,559,445	\$ 101,701,599



Illustrated below is a comparison of 2015-16 General Fund unrestricted and restricted revenues in relation to one another.

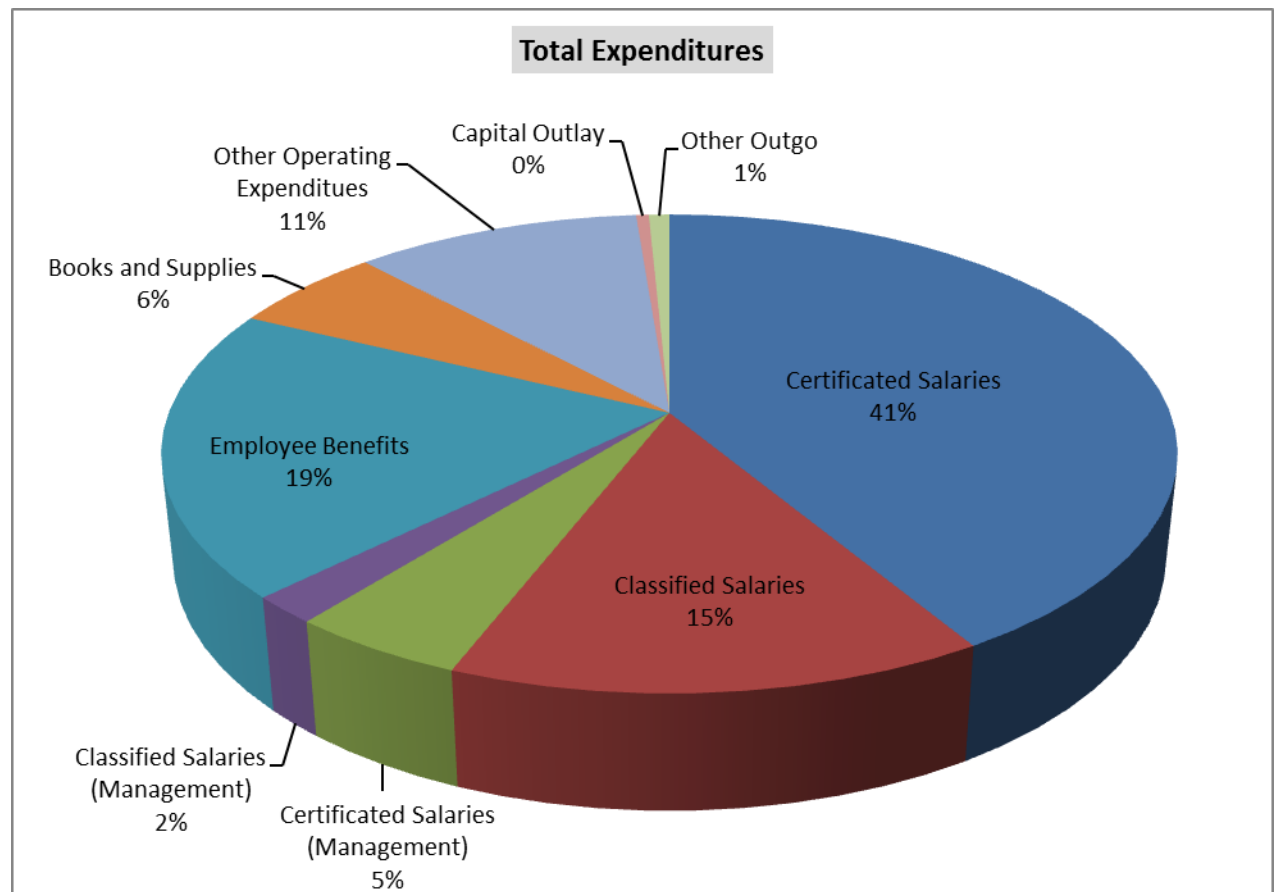
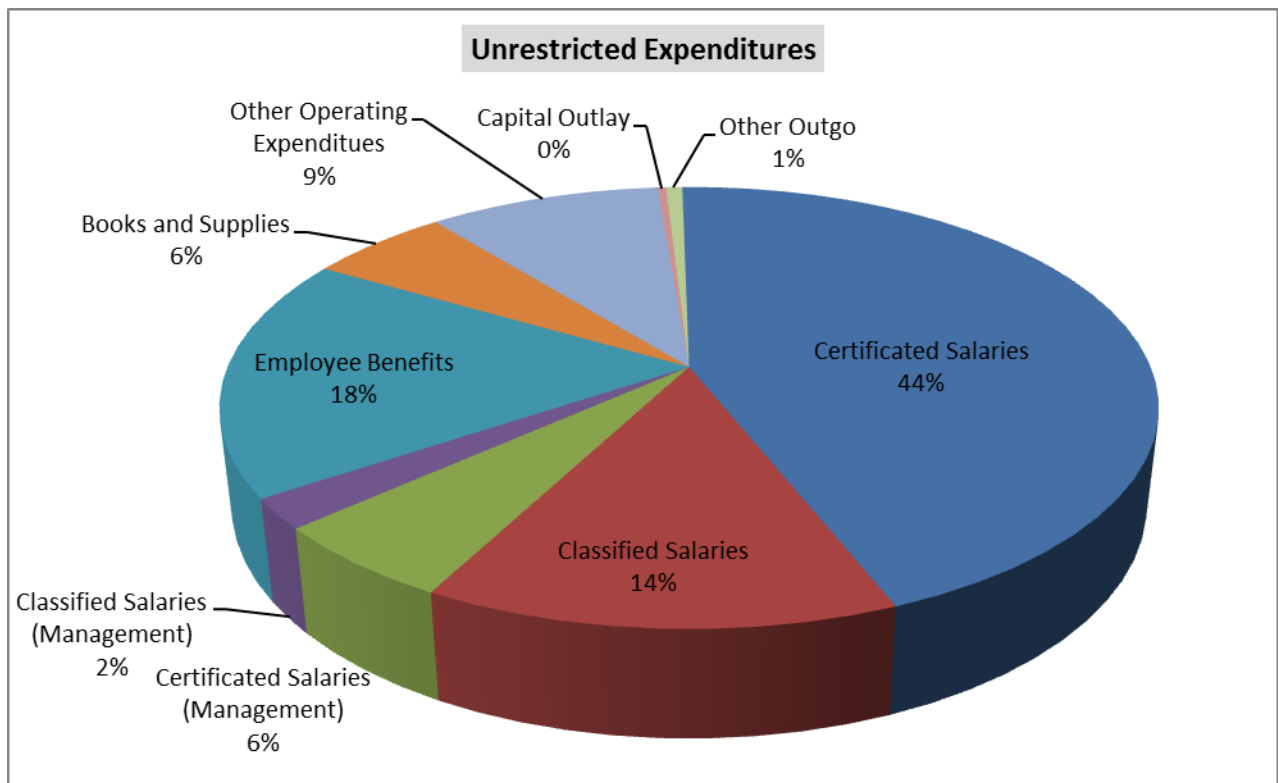
Description	Unrestricted	Restricted
LCFF Sources	\$79,928,920	\$ -
Federal Revenue	328,617	5,142,510
Other State Revenue	6,649,750	5,156,173
Other Local Revenue	652,159	3,843,471
TOTAL REVENUES	\$87,559,445	\$14,142,154



General Fund Expenditures

The General Fund is used for expenditures for many of the functions within the District. As illustrated below, salaries and related benefits comprise of approximately 82% of the total General Fund expenditures and 84% of unrestricted General Fund expenditures. Please note that these percentages do not reflect any expenditures associated with contracted services (e.g. non-public/non-sectarian schools), which are reflected as other operating expenditures.

Description	Unrestricted General Fund	Total General Fund
Certificated Salaries	\$ 32,079,424	\$ 39,914,750
Classified Salaries	10,001,905	14,117,523
Certificated Salaries (Management)	4,119,338	4,679,772
Classified Salaries (Management)	1,601,993	1,799,537
Employee Benefits	12,880,263	18,871,094
Books and Supplies	4,187,984	5,586,746
Other Operating Expenditures	6,930,740	10,390,463
Capital Outlay	242,218	469,491
Other Outgo	487,936	743,284
TOTAL	\$ 72,531,801	\$ 96,572,661



Contributions to Restricted Programs

The General Fund made the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue.

Description	2015-16 Contributions
Restricted Maintenance Account	\$2,719,631
Special Education	\$8,664,344
<i>TOTAL</i>	\$11,383,975

Financial Summary of All District Funds

Fund	2014-15	Net Change	2015-16
General (Unrestricted and Restricted)	\$ 11,949,250	6,264,574	\$ 18,213,824
Charter School Fund	15,678,866	7,925,517	23,604,383
Adult Education Revenue	-	174,237	174,237
Cafeteria	1,375,392	148,904	1,524,296
Deferred Maintenance	528,219	(274,431)	253,788
Post-Employment Benefits	129,266	49	129,315
Building Fund	20,795,598	49,086,169	69,881,767
Capital Facilities	3,212,238	1,961,247	5,173,485
County School Facilities	186,708	(176,222)	10,486
Capital Projects Reserve	18,958	(10,346)	8,612
Bond Interest and Redemption	11,773,801	2,575,842	14,349,643
Private-Purpose Trust (District Fiduciary fund)	26,160	(5,454)	20,706
<i>TOTAL</i>	\$ 65,674,456	67,670,086	\$ 133,344,542

As the District completed the year, its funds reported a combined fund balance of \$133.3 million in 2015-16, which is illustrated above. Approximately 56% (\$75.3 million) of the District's ending fund balance is restricted for capital expenditures.

This financial report is designed to provide the Board of Trustees with a general overview of the District's finances and illustrate the District's accountability, in detail, for the money it receives and expends. Included in this packet is a summary of the District's financial activity & fund balance components, which is followed by the required State reports in their entirety, and supplemental county documents. During the fall of 2016, the District's external auditors will audit the records contained in this packet, and will render an opinion no later than December 15, 2016.

NATOMAS UNIFIED SCHOOL DISTRICT

2015-16 Unaudited Actuals Report

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Adult Education Revenue Fund (11)	CSPP Preschool Revenue Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Foundation Private Purpose Trust Fund (73)	Total
REVENUES														
General Purpose Revenues:														
LCFF Sources	66,363,893	26,442,381												92,806,274
Property Taxes & Misc. Local	13,565,027	5,886,923												19,451,950
Total General Purpose	79,928,920	32,329,304	-	-	-	-	-	-	-	-	-	-	-	112,258,224
Federal Revenues	5,471,126	321,288			4,046,047									9,838,461
State Revenues	11,805,923	4,765,759	252,262	17,995	279,854							139,939		17,261,732
Other Local Revenues	4,495,630	1,934,227	308		969,815	-	49	321,263	3,305,399	27,374	61	18,124,969	46	29,179,341
TOTAL - REVENUES	101,701,599	39,350,577	252,570	17,995	5,295,716	-	49	321,263	3,305,399	27,374	61	18,264,908	46	168,537,758
EXPENDITURES														
Certificated Salaries	39,914,750	12,902,835	39,440											52,857,025
Certificated Management Salaries	4,679,772	2,309,865												6,989,637
Classified Salaries	14,117,523	2,399,762	14,532	369	1,465,825									17,998,010
Classified Management Salaries	1,799,537	460,934			185,052									2,445,524
Employee Benefits (All)	18,871,094	5,720,266	10,314	34	511,197									25,112,905
Books & Supplies	5,586,746	1,913,501	14,048	15,656	2,563,213			1,182,084	37,452	63,964	5,819			11,382,483
Other Operating Expenses (Services)	10,390,463	4,409,404	-	1,936	79,241	23,730		2,050,344	160,480	300,438	4,588		5,500	17,426,123
Capital Outlay	469,491	2,339,652			96,772	250,701		2,329,351	362,596	25,251,204				31,099,768
Other Outgo	743,284	-			-							15,689,066		16,432,350
Direct Support/Indirect Costs	(245,511)	52,637	-	-	245,511									52,637
TOTAL - EXPENDITURES	96,327,149	32,508,856	78,333	17,995	5,146,812	274,430	-	5,561,779	560,529	25,615,607	10,407	15,689,066	5,500	181,796,463
EXCESS (DEFICIENCY)	5,374,450	6,841,722	174,237	-	148,904	(274,430)	49	(5,240,516)	2,744,870	(25,588,233)	(10,346)	2,575,842	(5,454)	(13,258,705)
OTHER SOURCES/USES														
Transfers In	890,124	162,000	-	-				229,183	24,521	25,569,014				26,874,841
Transfers (Out)	-	(858,110)	-	-				(25,051,585)	(808,143)	(157,003)				(26,874,841)
Net Other Sources (Uses)	-	1,790,856						79,149,089						80,939,945
Contributions (to Restricted Programs)	-	-												-
TOTAL - OTHER SOURCES/USES	890,124	1,094,747	-	-	-	-	-	54,326,686	(783,623)	25,412,011	-	-	-	80,939,945
FUND BALANCE INCREASE (DECREASE)														
	6,264,574	7,936,468	174,237	-	148,904	(274,430)	49	49,086,170	1,961,247	(176,222)	(10,346)	2,575,842	(5,454)	67,681,240
FUND BALANCE														
Beginning Fund Balance	11,949,250	15,667,915	-	-	1,375,392	528,219	129,266	20,795,598	3,212,238	186,708	18,958	11,773,801	26,160	65,693,125
Ending Balance, June 30	18,213,824	23,604,383	174,237	-	1,524,296	253,788	129,315	69,881,767	5,173,485	10,486	8,612	14,349,643	20,706	133,374,365

NATOMAS UNIFIED SCHOOL DISTRICT
2015-16 Unaudited Actuals Report
 Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Charter Fund						Total
	Unrestricted	Restricted	Total	Natomas Charter School	Leroy Greene Academy	Westlake Charter School	Westlake Middle Charter School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School	
REVENUES										
General Purpose Revenues:										
LCFF Sources	66,363,893	-	66,363,893	9,958,510	3,914,363	3,909,926	1,494,655	2,960,648	4,204,279	26,442,381
Property Taxes & Misc. Local	13,565,027	-	13,565,027	2,273,250	833,016	915,815	341,497	705,922	817,423	5,886,923
Total General Purpose	79,928,920	-	79,928,920	12,231,760	4,747,379	4,825,741	1,836,152	3,666,570	5,021,702	32,329,304
Federal Revenues	328,617	5,142,510	5,471,126	201,065	-	92,282	27,941	-	-	321,288
State Revenues	6,649,750	5,156,173	11,805,923	2,151,885	516,527	695,467	260,970	517,208	623,702	4,765,759
Other Local Revenues	652,159	3,843,471	4,495,630	581,885	23,272	986,096	183,357	88,438	71,179	1,934,227
TOTAL - REVENUES	87,559,445	14,142,154	101,701,599	15,166,595	5,287,178	6,599,586	2,308,420	4,272,216	5,716,583	39,350,577
EXPENDITURES										
Certificated Salaries	32,079,424	7,835,326	39,914,750	4,234,071	2,317,073	2,005,520	676,249	1,552,105	2,117,816	12,902,835
Certificated Management Salaries	4,119,338	560,434	4,679,772	838,723	406,575	353,314	155,142	272,392	283,720	2,309,865
Classified Salaries	10,001,905	4,115,618	14,117,523	1,018,899	154,117	698,048	184,723	196,962	147,013	2,399,762
Classified Management Salaries	1,601,993	197,544	1,799,537	231,158	-	176,693	53,083	-	-	460,934
Employee Benefits (All)	12,880,263	5,990,832	18,871,094	2,221,983	759,986	1,043,361	369,066	586,730	739,140	5,720,266
Books & Supplies	4,187,984	1,398,762	5,586,746	450,096	537,437	385,425	194,177	175,032	171,334	1,913,501
Other Operating Expenses (Services)	6,930,740	3,459,723	10,390,463	1,675,811	669,500	737,854	219,595	491,903	614,741	4,409,404
Capital Outlay	242,218	227,273	469,491	2,322,779	11,650	-	-	5,223	-	2,339,652
Other Outgo	487,936	255,349	743,284	-	-	-	-	-	-	-
Direct Support/Indirect Costs	(1,328,256)	1,082,745	(245,511)	2,500	-	-	50,137	-	-	52,637
TOTAL - EXPENDITURES	71,203,545	25,123,604	96,327,149	12,996,021	4,856,337	5,400,214	1,902,172	3,280,347	4,073,765	32,508,856
EXCESS (DEFICIENCY)	16,355,900	(10,981,450)	5,374,450	2,170,574	430,841	1,199,372	406,248	991,870	1,642,818	6,841,722
OTHER SOURCES/USES										
Transfers In	98,542	791,582	890,124	162,000	-	-	-	-	-	162,000
Transfers (Out)	-	-	-	(286,932)	(254,900)	-	-	(139,946)	(176,332)	(858,110)
Net Other Sources (Uses)	-	-	-	1,790,856	-	-	-	-	-	1,790,856
Contributions (to Restricted Programs)	(11,383,975)	11,383,975	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(11,285,433)	12,175,557	890,124	1,665,924	(254,900)	-	-	(139,946)	(176,332)	1,094,747
FUND BALANCE INCREASE (DECREASE)	5,070,467	1,194,107	6,264,574	3,836,498	175,941	1,199,372	406,248	851,924	1,466,486	7,936,468
FUND BALANCE										
Beginning Fund Balance	9,207,325	2,741,925	11,949,250	4,905,302	992,475	2,695,833	1,040,434	2,408,303	3,625,569	15,667,915
Ending Balance, June 30	14,277,792	3,936,032	18,213,824	8,741,800	1,168,416	3,895,205	1,446,681	3,260,227	5,092,055	23,604,383

Natomas Unified School District
2015-16 Unaudited Actuals Report
General Fund Multi-Year Projection

Description	2015-16 Unaudited Actuals			2016-17 Adopted Budget*			2017-18 Projected Budget (May 2016)*		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF - General Purpose	79,928,920	-	79,928,920	85,519,206	-	85,519,206	88,733,138	-	88,733,138
Federal Revenue	328,617	5,142,510	5,471,126	19,147	4,925,211	4,944,358	-	5,054,565	5,054,565
State Revenue	6,649,750	5,156,173	11,805,923	4,009,661	6,097,902	10,107,563	1,689,841	5,128,731	6,818,572
Local Revenue	652,159	3,843,471	4,495,630	631,790	3,684,096	4,315,886	846,194	3,303,680	4,149,874
Total Revenues	87,559,445	14,142,154	101,701,599	90,179,804	14,707,209	104,887,013	91,269,173	13,486,976	104,756,149
EXPENDITURES									
Certificated Salaries	36,198,763	8,395,760	44,594,522	38,081,045	8,985,545	47,066,590	38,842,666	9,165,256	48,007,922
Classified Salaries	11,603,898	4,313,161	15,917,060	12,406,526	4,570,207	16,976,733	12,642,250	4,657,041	17,299,291
Benefits	12,880,263	5,990,832	18,871,094	14,722,351	7,611,661	22,334,012	15,829,592	7,907,584	23,737,176
Books and Supplies	4,187,984	1,398,762	5,586,746	5,707,592	1,452,850	7,160,442	4,302,684	1,485,684	5,788,368
Other Services & Oper. Expenses	6,930,740	3,459,723	10,390,463	6,825,970	3,248,286	10,074,256	7,079,954	3,320,398	10,400,351
Capital Outlay	242,218	227,273	469,491	91,892	171,071	262,963	-	174,869	174,869
Other Outgo xxx	487,936	255,349	743,284	350,000	260,294	610,294	350,000	260,294	610,294
Transfer of Indirect 73xx	(1,328,256)	1,082,745	(245,511)	(1,715,290)	1,442,578	(272,712)	(1,715,290)	1,442,578	(272,712)
Total Expenditures	71,203,545	25,123,604	96,327,149	76,470,086	27,742,492	104,212,578	77,331,855	28,413,704	105,745,559
Excess / (Deficiency)	16,355,900	(10,981,450)	5,374,450	13,709,718	(13,035,283)	674,435	13,937,318	(14,926,728)	(989,410)
OTHER SOURCES/USES									
Transfers In	98,542	791,582	890,124	-	937,650	937,650	-	937,650	937,650
Transfers Out	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(11,383,975)	11,383,975	-	(12,407,726)	12,407,726	-	(12,593,842)	12,593,842	-
Total Financing Sources/Uses	(11,285,433)	12,175,557	890,124	(12,407,726)	13,345,376	937,650	(12,593,842)	13,531,492	937,650
Net Increase (Decrease)	5,070,467	1,194,107	6,264,574	1,301,992	310,093	1,612,085	1,343,476	(1,395,236)	(51,760)
FUND BALANCE, RESERVES									
Beginning Balance	9,207,325	2,741,925	11,949,250	14,277,792	3,936,032	18,213,824	15,579,784	4,246,125	19,825,909
Ending Balance	14,277,792	3,936,032	18,213,824	15,579,784	4,246,125	19,825,909	16,923,260	2,850,889.80	19,774,149
Nonspendable (Revolving Cash)	20,200	-	20,200	20,200	-	20,200	20,200	-	20,200
Restricted	-	3,936,032	3,936,032	-	4,246,125	4,246,125	-	2,850,889.80	2,850,890
Committed	11,367,592	-	11,367,592	12,429,584	-	12,429,584	13,723,060	-	13,723,060
Assigned	-	-	-	-	-	-	-	-	-
Assigned - LCFF/Cash Deferral	-	-	-	-	-	-	-	-	-
Unassigned - REU	2,890,000	-	2,890,000	3,130,000	-	3,130,000	3,180,000	-	3,180,000
Unassigned - Other	-	-	-	-	-	-	-	-	-

* To be updated at 1st Interim

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	G	G
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	G	G
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		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	79,928,919.85	0.00	79,928,919.85	85,519,206.00	0.00	85,519,206.00	7.0%
2) Federal Revenue		8100-8299	328,616.56	5,142,509.55	5,471,126.11	19,147.00	4,925,211.00	4,944,358.00	-9.6%
3) Other State Revenue		8300-8599	6,649,749.56	5,156,173.45	11,805,923.01	4,009,661.00	6,097,902.00	10,107,563.00	-14.4%
4) Other Local Revenue		8600-8799	652,158.90	3,843,471.44	4,495,630.34	631,790.00	3,684,096.00	4,315,886.00	-4.0%
5) TOTAL, REVENUES			87,559,444.87	14,142,154.44	101,701,599.31	90,179,804.00	14,707,209.00	104,887,013.00	3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,198,762.62	8,395,759.60	44,594,522.22	38,081,045.00	8,985,545.00	47,066,590.00	5.5%
2) Classified Salaries		2000-2999	11,603,898.39	4,313,161.37	15,917,059.76	12,406,526.00	4,570,207.00	16,976,733.00	6.7%
3) Employee Benefits		3000-3999	12,880,262.81	5,990,831.57	18,871,094.38	14,722,351.00	7,611,661.00	22,334,012.00	18.4%
4) Books and Supplies		4000-4999	4,187,983.66	1,398,762.12	5,586,745.78	5,707,592.00	1,452,850.00	7,160,442.00	28.2%
5) Services and Other Operating Expenditures		5000-5999	6,930,739.56	3,459,723.45	10,390,463.01	6,825,970.00	3,248,286.00	10,074,256.00	-3.0%
6) Capital Outlay		6000-6999	242,218.19	227,273.30	469,491.49	91,892.00	171,071.00	262,963.00	-44.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	487,935.72	255,348.66	743,284.38	350,000.00	260,294.00	610,294.00	-17.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,328,255.91)	1,082,744.51	(245,511.40)	(1,715,290.00)	1,442,578.00	(272,712.00)	11.1%
9) TOTAL, EXPENDITURES			71,203,545.04	25,123,604.58	96,327,149.62	76,470,086.00	27,742,492.00	104,212,578.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,355,899.83	(10,981,450.14)	5,374,449.69	13,709,718.00	(13,035,283.00)	674,435.00	-87.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	98,541.82	791,582.00	890,123.82	0.00	937,650.00	937,650.00	5.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,383,975.07)	11,383,975.07	0.00	(12,407,726.00)	12,407,726.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,285,433.25)	12,175,557.07	890,123.82	(12,407,726.00)	13,345,376.00	937,650.00	5.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,070,466.58	1,194,106.93	6,264,573.51	1,301,992.00	310,093.00	1,612,085.00	-74.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,207,325.31	2,741,925.18	11,949,250.49	14,277,791.89	3,936,032.11	18,213,824.00	52.4%
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)			9,207,325.31	2,741,925.18	11,949,250.49	14,277,791.89	3,936,032.11	18,213,824.00	52.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,207,325.31	2,741,925.18	11,949,250.49	14,277,791.89	3,936,032.11	18,213,824.00	52.4%
2) Ending Balance, June 30 (E + F1e)			14,277,791.89	3,936,032.11	18,213,824.00	15,579,783.89	4,246,125.11	19,825,909.00	8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,200.00	0.00	20,200.00	1.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	48,117.17	0.00	48,117.17	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,936,032.11	3,936,032.11	0.00	4,246,125.11	4,246,125.11	7.9%
c) Committed									
Stabilization Arrangements		9750	8,917,703.79	0.00	8,917,703.79	7,470,186.66	0.00	7,470,186.66	-16.2%
Other Commitments		9760	1,970.93	0.00	1,970.93	277,381.93	0.00	277,381.93	13973.7%
EPA	1400	9760	1,970.93		1,970.93				
EPA	1400	9760				277,381.93		277,381.93	
d) Assigned									
Other Assignments		9780	2,400,000.00	0.00	2,400,000.00	4,200,000.00	0.00	4,200,000.00	75.0%
Science/Social Studies Textbook Adopti	0000	9780	1,500,000.00		1,500,000.00				
Technology Refresh	0000	9780	900,000.00		900,000.00				
Technology Refresh	0000	9780				1,200,000.00		1,200,000.00	
Science Textbook Adoption	0000	9780				1,500,000.00		1,500,000.00	
Social Studies Textbook Adoption	0000	9780				1,500,000.00		1,500,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,890,000.00	0.00	2,890,000.00	3,612,015.30	0.00	3,612,015.30	25.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,828,615.95	3,235,954.62	24,064,570.57				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	200.00	0.00	200.00				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	113,034.51	157,433.84	270,468.35				
4) Due from Grantor Government		9290	504,351.89	1,618,963.82	2,123,315.71				
5) Due from Other Funds		9310	1,559,147.75	2,572.72	1,561,720.47				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	48,117.17	0.00	48,117.17				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			23,073,467.27	5,014,925.00	28,088,392.27				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	7,686,719.08	847,102.34	8,533,821.42				
2) Due to Grantor Governments		9590	18,769.00	0.00	18,769.00				
3) Due to Other Funds		9610	1,087,235.07	151,394.70	1,238,629.77				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	2,952.23	80,395.85	83,348.08				
6) TOTAL, LIABILITIES			8,795,675.38	1,078,892.89	9,874,568.27				
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)			14,277,791.89	3,936,032.11	18,213,824.00				

			2015-16 Unaudited Actuals			2016-17 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	52,505,299.00	0.00	52,505,299.00	59,580,602.00	0.00	59,580,602.00	13.5%
Education Protection Account State Aid - Current Year		8012	13,770,054.00	0.00	13,770,054.00	13,382,096.00	0.00	13,382,096.00	-2.8%
State Aid - Prior Years		8019	85,857.00	0.00	85,857.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	198,344.82	0.00	198,344.82	195,504.00	0.00	195,504.00	-1.4%
Timber Yield Tax		8022	6.29	0.00	6.29	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	15,999,519.89	0.00	15,999,519.89	15,682,011.00	0.00	15,682,011.00	-2.0%
Unsecured Roll Taxes		8042	682,003.29	0.00	682,003.29	561,665.00	0.00	561,665.00	-17.6%
Prior Years' Taxes		8043	198,144.76	0.00	198,144.76	(17,266.00)	0.00	(17,266.00)	-108.7%
Supplemental Taxes		8044	339,054.58	0.00	339,054.58	324,883.00	0.00	324,883.00	-4.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,034,877.17	0.00	2,034,877.17	2,013,244.00	0.00	2,013,244.00	-1.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,364.09	0.00	5,364.09	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(2,682.04)	0.00	(2,682.04)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			85,815,842.85	0.00	85,815,842.85	91,722,739.00	0.00	91,722,739.00	6.9%
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	(5,886,923.00)	0.00	(5,886,923.00)	(6,203,533.00)	0.00	(6,203,533.00)	5.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			79,928,919.85	0.00	79,928,919.85	85,519,206.00	0.00	85,519,206.00	7.0%
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	1,747,300.00	1,747,300.00	0.00	1,747,300.00	1,747,300.00	0.0%
Special Education Discretionary Grants		8182	0.00	301,452.00	301,452.00	0.00	301,452.00	301,452.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,383,591.04	2,383,591.04		2,265,587.00	2,265,587.00	-5.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		139,639.00	139,639.00		131,539.00	131,539.00	-5.8%
NCLB: Title III, Immigrant Education Program	4201	8290		26,400.32	26,400.32		19,344.00	19,344.00	-26.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		208,183.86	208,183.86		192,638.00	192,638.00	-7.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		48,559.67	48,559.67		76,637.00	76,637.00	57.8%
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	328,616.56	287,383.66	616,000.22	19,147.00	190,714.00	209,861.00	-65.9%
TOTAL, FEDERAL REVENUE			328,616.56	5,142,509.55	5,471,126.11	19,147.00	4,925,211.00	4,944,358.00	-9.6%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,214,806.00	0.00	5,214,806.00	2,652,676.00	0.00	2,652,676.00	-49.1%
Lottery - Unrestricted and Instructional Materials		8560	1,370,914.00	469,778.39	1,840,692.39	1,352,985.00	400,000.00	1,752,985.00	-4.8%
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		546,015.45	546,015.45		546,132.00	546,132.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		680,880.00	680,880.00	New
Career Technical Education Incentive Grant Program	6387	8590		57,493.89	57,493.89		462,178.00	462,178.00	703.9%
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	64,029.56	4,082,885.72	4,146,915.28	4,000.00	4,008,712.00	4,012,712.00	-3.2%
TOTAL, OTHER STATE REVENUE			6,649,749.56	5,156,173.45	11,805,923.01	4,009,661.00	6,097,902.00	10,107,563.00	-14.4%

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	331,746.62	0.00	331,746.62	225,000.00	0.00	225,000.00	-32.2%
Interest		8660	24,502.82	0.00	24,502.82	50,000.00	0.00	50,000.00	104.1%
Net Increase (Decrease) in the Fair Value of Investments			8662	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	35.00	0.00	35.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	116,601.08	0.00	116,601.08	78,000.00	0.00	78,000.00	-33.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	2,682.04	0.00	2,682.04	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources			8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	45,848.34	444,310.44	490,158.78	214,428.00	411,548.00	625,976.00	27.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	130,743.00	0.00	130,743.00	64,362.00	0.00	64,362.00	-50.8%
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		3,399,161.00	3,399,161.00		3,272,548.00	3,272,548.00	-3.7%
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			652,158.90	3,843,471.44	4,495,630.34	631,790.00	3,684,096.00	4,315,886.00	-4.0%
TOTAL, REVENUES			87,559,444.87	14,142,154.44	101,701,599.31	90,179,804.00	14,707,209.00	104,887,013.00	3.1%

			2015-16 Unaudited Actuals			2016-17 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	30,685,433.86	6,760,189.06	37,445,622.92	31,801,810.00	7,263,337.00	39,065,147.00	4.3%
Certificated Pupil Support Salaries		1200	1,068,384.68	1,069,036.97	2,137,421.65	1,247,159.00	1,038,857.00	2,286,016.00	7.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,119,338.22	560,433.57	4,679,771.79	4,479,008.00	676,980.00	5,155,988.00	10.2%
Other Certificated Salaries		1900	325,605.86	6,100.00	331,705.86	553,068.00	6,371.00	559,439.00	68.7%
TOTAL, CERTIFICATED SALARIES			36,198,762.62	8,395,759.60	44,594,522.22	38,081,045.00	8,985,545.00	47,066,590.00	5.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	432,103.70	2,810,768.80	3,242,872.50	417,112.00	2,936,629.00	3,353,741.00	3.4%
Classified Support Salaries		2200	4,327,871.21	552,134.88	4,880,006.09	4,644,196.00	604,458.00	5,248,654.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	1,601,993.45	197,543.79	1,799,537.24	1,798,748.00	255,522.00	2,054,270.00	14.2%
Clerical, Technical and Office Salaries		2400	4,112,943.28	258,514.91	4,371,458.19	4,536,150.00	236,992.00	4,773,142.00	9.2%
Other Classified Salaries		2900	1,128,986.75	494,198.99	1,623,185.74	1,010,320.00	536,606.00	1,546,926.00	-4.7%
TOTAL, CLASSIFIED SALARIES			11,603,898.39	4,313,161.37	15,917,059.76	12,406,526.00	4,570,207.00	16,976,733.00	6.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,760,407.65	3,398,667.57	7,159,075.22	4,695,522.00	4,557,219.00	9,252,741.00	29.2%
PERS		3201-3202	1,235,248.48	491,796.62	1,727,045.10	1,655,164.00	625,510.00	2,280,674.00	32.1%
OASDI/Medicare/Alternative		3301-3302	1,399,361.53	445,732.80	1,845,094.33	1,493,870.00	480,250.00	1,974,120.00	7.0%
Health and Welfare Benefits		3401-3402	5,071,398.11	1,309,418.28	6,380,816.39	5,544,631.00	1,586,262.00	7,130,893.00	11.8%
Unemployment Insurance		3501-3502	60,081.55	6,455.26	66,536.81	27,723.00	12,105.00	39,828.00	-40.1%
Workers' Compensation		3601-3602	764,812.55	203,478.76	968,291.31	798,784.00	214,597.00	1,013,381.00	4.7%
OPEB, Allocated		3701-3702	478,694.16	127,183.99	605,878.15	506,657.00	135,718.00	642,375.00	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	110,258.78	8,098.29	118,357.07	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			12,880,262.81	5,990,831.57	18,871,094.38	14,722,351.00	7,611,661.00	22,334,012.00	18.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,414,493.12	488,329.80	1,902,822.92	1,556,725.00	406,638.00	1,963,363.00	3.2%
Books and Other Reference Materials		4200	37,616.11	34,298.83	71,914.94	26,645.00	5,200.00	31,845.00	-55.7%
Materials and Supplies		4300	2,265,569.88	769,468.77	3,035,038.65	3,499,166.00	977,273.00	4,476,439.00	47.5%
Noncapitalized Equipment		4400	470,304.55	106,664.72	576,969.27	625,056.00	63,739.00	688,795.00	19.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,187,983.66	1,398,762.12	5,586,745.78	5,707,592.00	1,452,850.00	7,160,442.00	28.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,137,076.99	1,137,076.99	0.00	941,385.00	941,385.00	-17.2%
Travel and Conferences		5200	237,387.93	80,697.98	318,085.91	171,345.00	104,363.00	275,708.00	-13.3%
Dues and Memberships		5300	56,194.48	4,333.43	60,527.91	76,374.00	996.00	77,370.00	27.8%
Insurance		5400 - 5450	1,223,820.11	0.00	1,223,820.11	389,604.00	0.00	389,604.00	-68.2%
Operations and Housekeeping Services		5500	2,011,620.84	0.00	2,011,620.84	2,486,718.00	0.00	2,486,718.00	23.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,575.84	229,186.61	365,762.45	115,733.00	184,602.00	300,335.00	-17.9%
Transfers of Direct Costs		5710	(34,080.83)	34,080.83	0.00	(58,780.00)	58,780.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,016,357.62)	(533,880.80)	(1,550,238.42)	(1,163,365.00)	(587,412.00)	(1,750,777.00)	12.9%
Professional/Consulting Services and Operating Expenditures		5800	4,097,001.23	2,490,434.04	6,587,435.27	4,585,002.00	2,514,552.00	7,099,554.00	7.8%
Communications		5900	218,577.58	17,794.37	236,371.95	223,339.00	31,020.00	254,359.00	7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,930,739.56	3,459,723.45	10,390,463.01	6,825,970.00	3,248,286.00	10,074,256.00	-3.0%

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	69,588.75	69,588.75	0.00	28,103.00	28,103.00	-59.6%
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	242,218.19	157,684.55	399,902.74	91,892.00	142,968.00	234,860.00	-41.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			242,218.19	227,273.30	469,491.49	91,892.00	171,071.00	262,963.00	-44.0%
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	0.00	22,827.00	22,827.00	0.00	7,000.00	7,000.00	-69.3%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	53,294.00	53,294.00	New
Payments to County Offices		7142	139,918.00	232,521.66	372,439.66	0.00	200,000.00	200,000.00	-46.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	6,375.00	0.00	6,375.00	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	341,642.72	0.00	341,642.72	350,000.00	0.00	350,000.00	2.4%
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)			487,935.72	255,348.66	743,284.38	350,000.00	260,294.00	610,294.00	-17.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,082,744.51)	1,082,744.51	0.00	(1,442,578.00)	1,442,578.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(245,511.40)	0.00	(245,511.40)	(272,712.00)	0.00	(272,712.00)	11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,328,255.91)	1,082,744.51	(245,511.40)	(1,715,290.00)	1,442,578.00	(272,712.00)	11.1%
TOTAL, EXPENDITURES									
			71,203,545.04	25,123,604.58	96,327,149.62	76,470,086.00	27,742,492.00	104,212,578.00	8.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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	98,541.82	791,582.00	890,123.82	0.00	937,650.00	937,650.00	5.3%
(a) TOTAL, INTERFUND TRANSFERS IN			98,541.82	791,582.00	890,123.82	0.00	937,650.00	937,650.00	5.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,383,975.07)	11,383,975.07	0.00	(12,407,726.00)	12,407,726.00	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			(11,383,975.07)	11,383,975.07	0.00	(12,407,726.00)	12,407,726.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(11,285,433.25)	12,175,557.07	890,123.82	(12,407,726.00)	13,345,376.00	937,650.00	5.3%

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	79,928,919.85	0.00	79,928,919.85	85,519,206.00	0.00	85,519,206.00	7.0%
2) Federal Revenue		8100-8299	328,616.56	5,142,509.55	5,471,126.11	19,147.00	4,925,211.00	4,944,358.00	-9.6%
3) Other State Revenue		8300-8599	6,649,749.56	5,156,173.45	11,805,923.01	4,009,661.00	6,097,902.00	10,107,563.00	-14.4%
4) Other Local Revenue		8600-8799	652,158.90	3,843,471.44	4,495,630.34	631,790.00	3,684,096.00	4,315,886.00	-4.0%
5) TOTAL, REVENUES			87,559,444.87	14,142,154.44	101,701,599.31	90,179,804.00	14,707,209.00	104,887,013.00	3.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		41,896,662.28	18,416,722.15	60,313,384.43	44,317,080.00	19,196,904.00	63,513,984.00	5.3%
2) Instruction - Related Services	2000-2999		8,729,368.55	1,834,406.34	10,563,774.89	10,295,999.00	2,473,461.00	12,769,460.00	20.9%
3) Pupil Services	3000-3999		4,729,613.86	1,670,936.61	6,400,550.47	5,096,969.00	1,722,258.00	6,819,227.00	6.5%
4) Ancillary Services	4000-4999		793,042.30	7,053.00	800,095.30	1,459,573.00	90,217.00	1,549,790.00	93.7%
5) Community Services	5000-5999		500.00	9,805.33	10,305.33	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		2,186.29	0.00	2,186.29	12,791.00	0.00	12,791.00	485.1%
7) General Administration	7000-7999		6,890,040.27	1,207,391.95	8,097,432.22	6,299,163.00	2,326,993.00	8,626,156.00	6.5%
8) Plant Services	8000-8999		7,674,195.77	1,721,940.54	9,396,136.31	8,638,511.00	1,672,365.00	10,310,876.00	9.7%
9) Other Outgo	9000-9999	Except 7600-7699	487,935.72	255,348.66	743,284.38	350,000.00	260,294.00	610,294.00	-17.9%
10) TOTAL, EXPENDITURES			71,203,545.04	25,123,604.58	96,327,149.62	76,470,086.00	27,742,492.00	104,212,578.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,355,899.83	(10,981,450.14)	5,374,449.69	13,709,718.00	(13,035,283.00)	674,435.00	-87.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	98,541.82	791,582.00	890,123.82	0.00	937,650.00	937,650.00	5.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,383,975.07)	11,383,975.07	0.00	(12,407,726.00)	12,407,726.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,285,433.25)	12,175,557.07	890,123.82	(12,407,726.00)	13,345,376.00	937,650.00	5.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,070,466.58	1,194,106.93	6,264,573.51	1,301,992.00	310,093.00	1,612,085.00	-74.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,207,325.31	2,741,925.18	11,949,250.49	14,277,791.89	3,936,032.11	18,213,824.00	52.4%
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)			9,207,325.31	2,741,925.18	11,949,250.49	14,277,791.89	3,936,032.11	18,213,824.00	52.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,207,325.31	2,741,925.18	11,949,250.49	14,277,791.89	3,936,032.11	18,213,824.00	52.4%
2) Ending Balance, June 30 (E + F1e)			14,277,791.89	3,936,032.11	18,213,824.00	15,579,783.89	4,246,125.11	19,825,909.00	8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,200.00	0.00	20,200.00	1.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	48,117.17	0.00	48,117.17	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,936,032.11	3,936,032.11	0.00	4,246,125.11	4,246,125.11	7.9%
c) Committed									
Stabilization Arrangements		9750	8,917,703.79	0.00	8,917,703.79	7,470,186.66	0.00	7,470,186.66	-16.2%
Other Commitments (by Resource/Object)		9760	1,970.93	0.00	1,970.93	277,381.93	0.00	277,381.93	13973.7%
EPA	1400	9760	1,970.93		1,970.93				
EPA	1400	9760				277,381.93		277,381.93	
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,400,000.00	0.00	2,400,000.00	4,200,000.00	0.00	4,200,000.00	75.0%
Science/Social Studies Textbook Adopti	0000	9780	1,500,000.00		1,500,000.00				
Technology Refresh	0000	9780	900,000.00		900,000.00				
Technology Refresh	0000	9780				1,200,000.00		1,200,000.00	
Science Textbook Adoption	0000	9780				1,500,000.00		1,500,000.00	
Social Studies Textbook Adoption	0000	9780				1,500,000.00		1,500,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,890,000.00	0.00	2,890,000.00	3,612,015.30	0.00	3,612,015.30	25.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	557,609.57	395,176.57
6230	California Clean Energy Jobs Act	103,556.48	22,938.48
6264	Educator Effectiveness	571,014.40	111,016.40
6500	Special Education	0.13	46,272.13
6512	Special Ed: Mental Health Services	254,563.97	254,563.97
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	2,341,099.91	3,307,969.91
9010	Other Restricted Local	108,187.65	108,187.65
Total, Restricted Balance		3,936,032.11	4,246,125.11

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	32,329,304.00	36,197,428.00	12.0%
2) Federal Revenue		8100-8299	321,288.00	213,943.00	-33.4%
3) Other State Revenue		8300-8599	4,765,758.70	3,265,346.00	-31.5%
4) Other Local Revenue		8600-8799	1,934,227.18	1,631,629.00	-15.6%
5) TOTAL, REVENUES			39,350,577.88	41,308,346.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	15,212,699.92	18,409,289.00	21.0%
2) Classified Salaries		2000-2999	2,860,697.00	3,311,903.00	15.8%
3) Employee Benefits		3000-3999	5,720,265.72	7,923,806.00	38.5%
4) Books and Supplies		4000-4999	1,913,500.62	3,138,159.00	64.0%
5) Services and Other Operating Expenditures		5000-5999	4,409,403.74	5,062,476.00	14.8%
6) Capital Outlay		6000-6999	2,339,652.24	2,891,800.00	23.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	52,637.18	132,000.00	150.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,508,856.42	40,869,433.00	25.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,841,721.46	438,913.00	-93.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,000.00	267,000.00	64.8%
b) Transfers Out		7600-7629	858,109.50	1,687,650.00	96.7%
2) Other Sources/Uses					
a) Sources		8930-8979	1,790,856.18	2,005,382.00	12.0%
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			1,094,746.68	584,732.00	-46.6%

Description	Resource Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,936,468.14	1,023,645.00	-87.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,667,914.95	23,604,383.09	50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,667,914.95	23,604,383.09	50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,667,914.95	23,604,383.09	50.7%
2) Ending Balance, June 30 (E + F1e)			23,604,383.09	24,628,028.09	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	35,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	43,761.01	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,671,610.77	2,753,193.77	3.1%
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	20,854,011.31	21,874,834.32	4.9%
Charter - General Obligations	0000	9780	19,653,235.02		
Charter - Lottery	1100	9780	1,189,223.80		
Chartr - EPA	1400	9780	11,552.49		
Charter - General Obligations	0000	9780		20,563,815.03	
Charter - Lottery	1100	9780		1,235,466.80	
Charter - EPA	1400	9780		75,552.49	
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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	23,446,936.69	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	
b) in Banks		9120	1,565.04	
c) in Revolving Fund		9130	35,000.00	
d) with Fiscal Agent		9135	0.00	
e) collections awaiting deposit		9140	0.00	
2) Investments		9150	0.00	
3) Accounts Receivable		9200	1,411,704.00	
4) Due from Grantor Government		9290	559,008.51	
5) Due from Other Funds		9310	1,089,305.94	
6) Stores		9320	0.00	
7) Prepaid Expenditures		9330	43,761.01	
8) Other Current Assets		9340	0.00	
9) TOTAL, ASSETS			26,587,281.19	
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	1,638,927.27	
2) Due to Grantor Governments		9590	56,769.59	
3) Due to Other Funds		9610	1,260,201.24	
4) Current Loans		9640	0.00	
5) Unearned Revenue		9650	27,000.00	
6) TOTAL, LIABILITIES			2,982,898.10	
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)			23,604,383.09	

Description	Resource Codes	Object Codes			Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	20,541,330.00	23,920,930.00	16.5%
Education Protection Account State Aid - Current Year		8012	5,886,552.00	6,072,965.00	3.2%
State Aid - Prior Years		8019	14,499.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	5,886,923.00	6,203,533.00	5.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			32,329,304.00	36,197,428.00	12.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	111,013.00	81,250.00	-26.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	9,210.00	0.00	-100.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	201,065.00	132,693.00	-34.0%
TOTAL, FEDERAL REVENUE			321,288.00	213,943.00	-33.4%

Description	Resource Codes	Object Codes			Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,131,640.00	849,077.00	-60.2%
Lottery - Unrestricted and Instructional Materials		8560	842,560.07	783,006.00	-7.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	208,337.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,583,221.63	1,633,263.00	3.2%
TOTAL, OTHER STATE REVENUE			4,765,758.70	3,265,346.00	-31.5%

Description	Resource Codes	Object Codes			Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	21,119.68	5,000.00	-76.3%
Interest		8660	160,234.70	22,417.00	-86.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,310,544.80	1,139,032.00	-13.1%
Tuition		8710	0.00	36,000.00	New
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	442,328.00	429,180.00	-3.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,934,227.18	1,631,629.00	-15.6%
TOTAL, REVENUES			39,350,577.88	41,308,346.00	5.0%

Description	Resource Codes	Object Codes			Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	12,196,423.54	15,133,411.00	24.1%
Certificated Pupil Support Salaries		1200	756,174.73	816,232.00	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,260,101.65	2,455,321.00	8.6%
Other Certificated Salaries		1900	0.00	4,325.00	New
TOTAL, CERTIFICATED SALARIES			15,212,699.92	18,409,289.00	21.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	599,618.52	797,309.00	33.0%
Classified Support Salaries		2200	511,824.05	580,754.00	13.5%
Classified Supervisors' and Administrators' Salaries		2300	460,934.34	466,651.00	1.2%
Clerical, Technical and Office Salaries		2400	1,147,959.60	1,269,912.00	10.6%
Other Classified Salaries		2900	140,360.49	197,277.00	40.6%
TOTAL, CLASSIFIED SALARIES			2,860,697.00	3,311,903.00	15.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,485,506.17	3,538,771.00	42.4%
PERS		3201-3202	303,434.22	447,813.00	47.6%
OASDI/Medicare/Alternative		3301-3302	439,570.80	509,515.00	15.9%
Health and Welfare Benefits		3401-3402	2,140,133.14	3,004,205.00	40.4%
Unemployment Insurance		3501-3502	9,187.54	23,165.00	152.1%
Workers' Compensation		3601-3602	285,977.51	333,745.00	16.7%
OPEB, Allocated		3701-3702	0.00	2,409.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	56,456.34	64,183.00	13.7%
TOTAL, EMPLOYEE BENEFITS			5,720,265.72	7,923,806.00	38.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	235,961.30	386,013.00	63.6%
Books and Other Reference Materials		4200	75,782.00	47,117.00	-37.8%
Materials and Supplies		4300	1,269,663.87	1,946,396.00	53.3%
Noncapitalized Equipment		4400	332,093.45	758,633.00	128.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,913,500.62	3,138,159.00	64.0%

Description	Resource Codes	Object Codes			Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	128,624.23	169,571.00	31.8%
Dues and Memberships		5300	24,058.79	32,274.00	34.1%
Insurance		5400-5450	183,899.00	253,736.00	38.0%
Operations and Housekeeping Services		5500	694,441.24	853,681.00	22.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	799,931.87	700,908.00	-12.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,563,441.49	1,755,013.00	12.3%
Professional/Consulting Services and Operating Expenditures		5800	933,620.41	1,191,871.00	27.7%
Communications		5900	81,386.71	105,422.00	29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,409,403.74	5,062,476.00	14.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	229,351.13	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,075,411.40	2,819,300.00	35.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	34,889.71	72,500.00	107.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,339,652.24	2,891,800.00	23.6%

Description	Resource Codes	Object Codes			Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,637.18	132,000.00	4905.3%
Other Debt Service - Principal		7439	50,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,637.18	132,000.00	150.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,508,856.42	40,869,433.00	25.7%

Description	Resource Codes	Object Codes			Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	162,000.00	267,000.00	64.8%
(a) TOTAL, INTERFUND TRANSFERS IN			162,000.00	267,000.00	64.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	858,109.50	1,687,650.00	96.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			858,109.50	1,687,650.00	96.7%
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	1,790,856.18	2,005,382.00	12.0%
(c) TOTAL, SOURCES			1,790,856.18	2,005,382.00	12.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,094,746.68	584,732.00	-46.6%

Description	Function Codes	Object Codes			Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	32,329,304.00	36,197,428.00	12.0%
2) Federal Revenue		8100-8299	321,288.00	213,943.00	-33.4%
3) Other State Revenue		8300-8599	4,765,758.70	3,265,346.00	-31.5%
4) Other Local Revenue		8600-8799	1,934,227.18	1,631,629.00	-15.6%
5) TOTAL, REVENUES			39,350,577.88	41,308,346.00	5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		19,021,699.44	24,752,029.00	30.1%
2) Instruction - Related Services	2000-2999		5,720,420.57	6,997,822.00	22.3%
3) Pupil Services	3000-3999		1,341,647.23	1,505,576.00	12.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,180,442.49	1,220,566.00	3.4%
8) Plant Services	8000-8999		5,180,213.07	6,257,940.00	20.8%
9) Other Outgo	9000-9999	Except 7600-7699	64,433.62	135,500.00	110.3%
10) TOTAL, EXPENDITURES			32,508,856.42	40,869,433.00	25.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,841,721.46	438,913.00	-93.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,000.00	267,000.00	64.8%
b) Transfers Out		7600-7629	858,109.50	1,687,650.00	96.7%
2) Other Sources/Uses					
a) Sources		8930-8979	1,790,856.18	2,005,382.00	12.0%
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			1,094,746.68	584,732.00	-46.6%

Description	Function Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,936,468.14	1,023,645.00	-87.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,667,914.95	23,604,383.09	50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,667,914.95	23,604,383.09	50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,667,914.95	23,604,383.09	50.7%
2) Ending Balance, June 30 (E + F1e)			23,604,383.09	24,628,028.09	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	35,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	43,761.01	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,671,610.77	2,753,193.77	3.1%
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	20,854,011.31	21,874,834.32	4.9%
Charter - General Obligations	0000	9780	19,653,235.02		
Charter - Lottery	1100	9780	1,189,223.80		
Chartr - EPA	1400	9780	11,552.49		
Charter - General Obligations	0000	9780		20,563,815.03	
Charter - Lottery	1100	9780		1,235,466.80	
Charter - EPA	1400	9780		75,552.49	
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
4610	NCLB: Title V, Part B, Public Charter Schools Grants	0.85	0.85
6230	California Clean Energy Jobs Act	494,656.50	494,656.50
6264	Educator Effectiveness	212,696.86	204,662.86
6300	Lottery: Instructional Materials	264,233.09	233,597.09
6500	Special Education	0.02	0.02
6512	Special Ed: Mental Health Services	5,628.00	46,428.00
7405	Common Core State Standards Implementation	0.22	0.22
9010	Other Restricted Local	1,694,395.23	1,773,848.23
Total, Restricted Balance		2,671,610.77	2,753,193.77

Description	Resource Codes	Object Codes			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	252,262.08	188,086.00	-25.4%
4) Other Local Revenue		8600-8799	308.01	0.00	-100.0%
5) TOTAL, REVENUES			252,570.09	188,086.00	-25.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	39,440.00	113,148.00	186.9%
2) Classified Salaries		2000-2999	14,531.57	28,187.00	94.0%
3) Employee Benefits		3000-3999	10,313.51	25,665.00	148.8%
4) Books and Supplies		4000-4999	14,047.65	15,086.00	7.4%
5) Services and Other Operating Expenditures		5000-5999	0.00	6,000.00	New
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			78,332.73	188,086.00	140.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,237.36	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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			174,237.36	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	174,237.36	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	174,237.36	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	174,237.36	New
2) Ending Balance, June 30 (E + F1e)			174,237.36	174,237.36	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	174,237.36	174,237.36	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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	237,802.87	
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	336.00	
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			238,138.87	
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	1,295.26	
2) Due to Grantor Governments		9590	0.00	
3) Due to Other Funds		9610	62,606.25	
4) Current Loans		9640		
5) Unearned Revenue		9650	0.00	
6) TOTAL, LIABILITIES			63,901.51	
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)			174,237.36	

Description	Resource Codes	Object Codes			Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	252,262.08	188,086.00	-25.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			252,262.08	188,086.00	-25.4%

Description	Resource Codes	Object Codes			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	308.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			308.01	0.00	-100.0%
TOTAL, REVENUES			252,570.09	188,086.00	-25.5%

Description	Resource Codes	Object Codes			Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	26,340.00	113,148.00	329.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,100.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			39,440.00	113,148.00	186.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	5,651.80	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,324.18	28,187.00	345.7%
Other Classified Salaries		2900	2,555.59	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			14,531.57	28,187.00	94.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,543.07	14,234.00	301.7%
PERS		3201-3202	1,427.69	3,915.00	174.2%
OASDI/Medicare/Alternative		3301-3302	1,829.13	3,798.00	107.6%
Health and Welfare Benefits		3401-3402	2,123.45	0.00	-100.0%
Unemployment Insurance		3501-3502	26.97	71.00	163.3%
Workers' Compensation		3601-3602	853.33	2,235.00	161.9%
OPEB, Allocated		3701-3702	509.87	1,412.00	176.9%
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			10,313.51	25,665.00	148.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,726.57	15,086.00	773.8%
Noncapitalized Equipment		4400	12,321.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,047.65	15,086.00	7.4%

Description	Resource Codes	Object Codes			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%
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	6,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	6,000.00	New
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			Percent Difference
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, EXPENDITURES			78,332.73	188,086.00	140.1%

Description	Resource Codes	Object Codes			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			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	252,262.08	188,086.00	-25.4%
4) Other Local Revenue		8600-8799	308.01	0.00	-100.0%
5) TOTAL, REVENUES			252,570.09	188,086.00	-25.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		43,983.70	153,086.00	248.1%
2) Instruction - Related Services	2000-2999		23,582.91	35,000.00	48.4%
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		2,860.28	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,905.84	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,332.73	188,086.00	140.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			174,237.36	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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			174,237.36	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	174,237.36	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	174,237.36	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	174,237.36	New
2) Ending Balance, June 30 (E + F1e)			174,237.36	174,237.36	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	174,237.36	174,237.36	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
6391	Adult Education Block Grant Program	174,237.36	174,237.36
Total, Restricted Balance		174,237.36	174,237.36

Description	Resource Codes	Object Codes			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	17,995.00	400,000.00	2122.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			17,995.00	400,000.00	2122.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	318,479.00	New
2) Classified Salaries		2000-2999	368.68	0.00	-100.0%
3) Employee Benefits		3000-3999	34.48	53,062.00	153792.1%
4) Books and Supplies		4000-4999	15,655.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,936.00	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	28,459.00	New
9) TOTAL, EXPENDITURES			17,995.00	400,000.00	2122.8%
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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	(1,941.62)	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	
b) in Banks		9120	0.00	
c) in Revolving Fund		9130	0.00	
d) with Fiscal Agent		9135	0.00	
e) collections awaiting deposit		9140	0.00	
2) Investments		9150	0.00	
3) Accounts Receivable		9200	1.00	
4) Due from Grantor Government		9290	17,995.00	
5) Due from Other Funds		9310	50.19	
6) Stores		9320	0.00	
7) Prepaid Expenditures		9330	0.00	
8) Other Current Assets		9340	0.00	
9) TOTAL, ASSETS			16,104.57	
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	14,587.73	
2) Due to Grantor Governments		9590	0.00	
3) Due to Other Funds		9610	1,516.84	
4) Current Loans		9640		
5) Unearned Revenue		9650	0.00	
6) TOTAL, LIABILITIES			16,104.57	
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources		9690	0.00	
2) TOTAL, DEFERRED INFLOWS			0.00	
K. FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00	

Description	Resource Codes	Object Codes			Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	17,995.00	400,000.00	2122.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,995.00	400,000.00	2122.8%
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%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			17,995.00	400,000.00	2122.8%

Description	Resource Codes	Object Codes			Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	318,479.00	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	318,479.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	368.68	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			368.68	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	40,064.00	New
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	28.20	4,618.00	16275.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.19	160.00	84110.5%
Workers' Compensation		3601-3602	6.09	5,036.00	82592.9%
OPEB, Allocated		3701-3702	0.00	3,184.00	New
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			34.48	53,062.00	153792.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,290.91	0.00	-100.0%
Noncapitalized Equipment		4400	1,364.93	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,655.84	0.00	-100.0%

Description	Resource Codes	Object Codes			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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,936.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,936.00	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%
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	0.00	28,459.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	28,459.00	New
TOTAL, EXPENDITURES			17,995.00	400,000.00	2122.8%

Description	Resource Codes	Object Codes			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			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	17,995.00	400,000.00	2122.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			17,995.00	400,000.00	2122.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,655.84	371,541.00	2273.2%
2) Instruction - Related Services	2000-2999		2,339.16	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	28,459.00	New
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			17,995.00	400,000.00	2122.8%
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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes			Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,046,047.04	3,967,000.00	-2.0%
3) Other State Revenue		8300-8599	279,854.21	266,000.00	-5.0%
4) Other Local Revenue		8600-8799	969,815.03	975,750.00	0.6%
5) TOTAL, REVENUES			5,295,716.28	5,208,750.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,650,877.50	1,896,981.00	14.9%
3) Employee Benefits		3000-3999	511,197.02	707,792.00	38.5%
4) Books and Supplies		4000-4999	2,563,213.15	2,231,567.00	-12.9%
5) Services and Other Operating Expenditures		5000-5999	79,240.82	128,314.00	61.9%
6) Capital Outlay		6000-6999	96,772.42	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	245,511.40	244,253.00	-0.5%
9) TOTAL, EXPENDITURES			5,146,812.31	5,208,907.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			148,903.97	(157.00)	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148,903.97	(157.00)	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,375,391.93	1,524,295.90	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,375,391.93	1,524,295.90	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,375,391.93	1,524,295.90	10.8%
2) Ending Balance, June 30 (E + F1e)			1,524,295.90	1,524,138.90	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	22,149.24	0.00	-100.0%
Prepaid Expenditures		9713	2,473.80	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,499,672.86	1,524,138.90	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	853,052.82	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	
b) in Banks		9120	2,500.00	
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	692,484.59	
4) Due from Grantor Government		9290	0.00	
5) Due from Other Funds		9310	0.00	
6) Stores		9320	22,149.24	
7) Prepaid Expenditures		9330	2,473.80	
8) Other Current Assets		9340	0.00	
9) TOTAL, ASSETS			1,572,660.45	
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	47,966.91	
2) Due to Grantor Governments		9590	0.00	
3) Due to Other Funds		9610	397.64	
4) Current Loans		9640		
5) Unearned Revenue		9650	0.00	
6) TOTAL, LIABILITIES			48,364.55	
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)			1,524,295.90	

Description	Resource Codes	Object Codes			Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,046,047.04	3,967,000.00	-2.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,046,047.04	3,967,000.00	-2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	279,854.21	266,000.00	-5.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			279,854.21	266,000.00	-5.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	961,318.32	960,000.00	-0.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,619.96	750.00	-79.3%
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	4,876.75	15,000.00	207.6%
TOTAL, OTHER LOCAL REVENUE			969,815.03	975,750.00	0.6%
TOTAL, REVENUES			5,295,716.28	5,208,750.00	-1.6%

Description	Resource Codes	Object Codes			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	1,358,958.74	1,544,247.00	13.6%
Classified Supervisors' and Administrators' Salaries		2300	185,052.25	228,375.00	23.4%
Clerical, Technical and Office Salaries		2400	106,866.51	124,359.00	16.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,650,877.50	1,896,981.00	14.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	(0.10)	0.00	-100.0%
PERS		3201-3202	166,394.18	248,009.00	49.0%
OASDI/Medicare/Alternative		3301-3302	126,057.84	144,291.00	14.5%
Health and Welfare Benefits		3401-3402	173,528.42	264,280.00	52.3%
Unemployment Insurance		3501-3502	849.33	1,584.00	86.5%
Workers' Compensation		3601-3602	26,354.95	30,164.00	14.5%
OPEB, Allocated		3701-3702	16,538.40	19,464.00	17.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,474.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			511,197.02	707,792.00	38.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	210,078.40	161,500.00	-23.1%
Noncapitalized Equipment		4400	23,630.62	41,500.00	75.6%
Food		4700	2,329,504.13	2,028,567.00	-12.9%
TOTAL, BOOKS AND SUPPLIES			2,563,213.15	2,231,567.00	-12.9%

Description	Resource Codes	Object Codes			Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,549.29	11,550.00	76.4%
Dues and Memberships		5300	1,410.00	1,800.00	27.7%
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	56,075.15	77,500.00	38.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,203.07)	(4,236.00)	-67.9%
Professional/Consulting Services and Operating Expenditures		5800	24,210.36	35,200.00	45.4%
Communications		5900	4,199.09	6,500.00	54.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,240.82	128,314.00	61.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	96,772.42	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			96,772.42	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	245,511.40	244,253.00	-0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			245,511.40	244,253.00	-0.5%
TOTAL, EXPENDITURES			5,146,812.31	5,208,907.00	1.2%

Description	Resource Codes	Object Codes			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			Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,046,047.04	3,967,000.00	-2.0%
3) Other State Revenue		8300-8599	279,854.21	266,000.00	-5.0%
4) Other Local Revenue		8600-8799	969,815.03	975,750.00	0.6%
5) TOTAL, REVENUES			5,295,716.28	5,208,750.00	-1.6%
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		4,874,075.27	4,936,469.00	1.3%
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		245,511.40	244,253.00	-0.5%
8) Plant Services	8000-8999		27,225.64	28,185.00	3.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,146,812.31	5,208,907.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			148,903.97	(157.00)	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148,903.97	(157.00)	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,375,391.93	1,524,295.90	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,375,391.93	1,524,295.90	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,375,391.93	1,524,295.90	10.8%
2) Ending Balance, June 30 (E + F1e)			1,524,295.90	1,524,138.90	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	22,149.24	0.00	-100.0%
Prepaid Expenditures		9713	2,473.80	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,499,672.86	1,524,138.90	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,497,275.35	1,521,741.39
5330	Child Nutrition: Summer Food Service Program Operations	2,397.51	2,397.51
Total, Restricted Balance		1,499,672.86	1,524,138.90

Description	Resource Codes	Object Codes			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	50.00	New
5) TOTAL, REVENUES			0.00	50.00	New
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	23,729.52	0.00	-100.0%
6) Capital Outlay		6000-6999	250,700.70	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			274,430.22	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(274,430.22)	50.00	-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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(274,430.22)	50.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,218.56	253,788.34	-52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,218.56	253,788.34	-52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,218.56	253,788.34	-52.0%
2) Ending Balance, June 30 (E + F1e)			253,788.34	253,838.34	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	253,788.34	253,838.34	0.0%
Deferred Maintenance Operations	0000	9780	253,788.34		
Deferred Maintenance Operations	0000	9780		253,838.34	
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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	251,656.34	
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	2,132.00	
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			253,788.34	
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources		9490	0.00	
2) TOTAL, DEFERRED OUTFLOWS			0.00	
I. LIABILITIES				
1) Accounts Payable		9500	0.00	
2) Due to Grantor Governments		9590	0.00	
3) Due to Other Funds		9610	0.00	
4) Current Loans		9640		
5) Unearned Revenue		9650	0.00	
6) TOTAL, LIABILITIES			0.00	
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources		9690	0.00	
2) TOTAL, DEFERRED INFLOWS			0.00	
K. FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			253,788.34	

Description	Resource Codes	Object Codes			Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	50.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	50.00	New
TOTAL, REVENUES			0.00	50.00	New

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

Description	Resource Codes	Object Codes			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	18,861.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,868.52	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,729.52	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,700.70	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,700.70	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			274,430.22	0.00	-100.0%

Description	Resource Codes	Object Codes			Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
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			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	50.00	New
5) TOTAL, REVENUES			0.00	50.00	New
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		269,561.70	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,868.52	0.00	-100.0%
10) TOTAL, EXPENDITURES			274,430.22	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(274,430.22)	50.00	-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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(274,430.22)	50.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,218.56	253,788.34	-52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,218.56	253,788.34	-52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,218.56	253,788.34	-52.0%
2) Ending Balance, June 30 (E + F1e)			253,788.34	253,838.34	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	253,788.34	253,838.34	0.0%
Deferred Maintenance Operations	0000	9780	253,788.34		
Deferred Maintenance Operations	0000	9780		253,838.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes			Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49.29	119.00	141.4%
5) TOTAL, REVENUES			49.29	119.00	141.4%
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)			49.29	119.00	141.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49.29	119.00	141.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,265.74	129,315.03	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,265.74	129,315.03	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,265.74	129,315.03	0.0%
2) Ending Balance, June 30 (E + F1e)			129,315.03	129,434.03	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	129,315.03	129,434.03	0.1%
OPEB Reserve	0000	9780	129,315.03		
OPEB Reserve	0000	9780		129,434.03	
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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	128,646.03	
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	669.00	
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			129,315.03	
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources		9490	0.00	
2) TOTAL, DEFERRED OUTFLOWS			0.00	
I. LIABILITIES				
1) Accounts Payable		9500	0.00	
2) Due to Grantor Governments		9590	0.00	
3) Due to Other Funds		9610	0.00	
4) Current Loans		9640		
5) Unearned Revenue		9650	0.00	
6) TOTAL, LIABILITIES			0.00	
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources		9690	0.00	
2) TOTAL, DEFERRED INFLOWS			0.00	
K. FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			129,315.03	

Description	Resource Codes	Object Codes			Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	49.29	119.00	141.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49.29	119.00	141.4%
TOTAL, REVENUES			49.29	119.00	141.4%

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

Description	Function Codes	Object Codes			Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49.29	119.00	141.4%
5) TOTAL, REVENUES			49.29	119.00	141.4%
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)			49.29	119.00	141.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49.29	119.00	141.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,265.74	129,315.03	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,265.74	129,315.03	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,265.74	129,315.03	0.0%
2) Ending Balance, June 30 (E + F1e)			129,315.03	129,434.03	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	129,315.03	129,434.03	0.1%
OPEB Reserve	0000	9780	129,315.03		
OPEB Reserve	0000	9780		129,434.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes			Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	321,262.61	50,100.00	-84.4%
5) TOTAL, REVENUES			321,262.61	50,100.00	-84.4%
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	1,182,084.37	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,050,343.50	25,500.00	-98.8%
6) Capital Outlay		6000-6999	2,329,350.93	8,034,047.00	244.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,561,778.80	8,059,547.00	44.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,240,516.19)	(8,009,447.00)	52.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	229,182.56	50,000.00	-78.2%
b) Transfers Out		7600-7629	25,051,585.28	57,475,818.00	129.4%
2) Other Sources/Uses					
a) Sources		8930-8979	79,149,088.50	16,033,587.00	-79.7%
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			54,326,685.78	(41,392,231.00)	-176.2%

Description	Resource Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,086,169.59	(49,401,678.00)	-200.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,795,597.75	69,881,767.34	236.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,795,597.75	69,881,767.34	236.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,795,597.75	69,881,767.34	236.0%
2) Ending Balance, June 30 (E + F1e)			69,881,767.34	20,480,089.34	-70.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	69,873,670.70	20,421,892.70	-70.8%
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	8,096.64	58,196.64	618.8%
Building Fund Operations	0000	9780	8,096.64		
Building Fund Operations	0000	9780		58,196.64	
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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	40,844,756.31	
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	35,684,611.87	
e) collections awaiting deposit		9140	0.00	
2) Investments		9150	0.00	
3) Accounts Receivable		9200	240,309.00	
4) Due from Grantor Government		9290	0.00	
5) Due from Other Funds		9310	176,490.85	
6) Stores		9320	0.00	
7) Prepaid Expenditures		9330	0.00	
8) Other Current Assets		9340	0.00	
9) TOTAL, ASSETS			76,946,168.03	
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources		9490	0.00	
2) TOTAL, DEFERRED OUTFLOWS			0.00	
I. LIABILITIES				
1) Accounts Payable		9500	762,085.71	
2) Due to Grantor Governments		9590	0.00	
3) Due to Other Funds		9610	6,302,314.98	
4) Current Loans		9640	0.00	
5) Unearned Revenue		9650	0.00	
6) TOTAL, LIABILITIES			7,064,400.69	
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)			69,881,767.34	

Description	Resource Codes	Object Codes			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	309,169.87	50,100.00	-83.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,092.74	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			321,262.61	50,100.00	-84.4%
TOTAL, REVENUES			321,262.61	50,100.00	-84.4%

Description	Resource Codes	Object Codes			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	994,125.10	0.00	-100.0%
Noncapitalized Equipment		4400	187,959.27	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,182,084.37	0.00	-100.0%
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	1,340.25	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes			Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,049,003.25	25,500.00	-98.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,050,343.50	25,500.00	-98.8%
CAPITAL OUTLAY					
Land		6100	19,375.79	6,250.00	-67.7%
Land Improvements		6170	11,068.12	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,259,709.07	8,027,797.00	255.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	39,197.95	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,329,350.93	8,034,047.00	244.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,561,778.80	8,059,547.00	44.9%

Description	Resource Codes	Object Codes			Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	229,182.56	50,000.00	-78.2%
(a) TOTAL, INTERFUND TRANSFERS IN			229,182.56	50,000.00	-78.2%
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	25,051,585.28	57,475,818.00	129.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,051,585.28	57,475,818.00	129.4%

Description	Resource Codes	Object Codes			Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	69,500,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	8,000,000.00	16,033,587.00	100.4%
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	1,649,088.50	0.00	-100.0%
(c) TOTAL, SOURCES			79,149,088.50	16,033,587.00	-79.7%
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)			54,326,685.78	(41,392,231.00)	-176.2%

Description	Function Codes	Object Codes			Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	321,262.61	50,100.00	-84.4%
5) TOTAL, REVENUES			321,262.61	50,100.00	-84.4%
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		3,692,250.44	8,050,047.00	118.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,869,528.36	9,500.00	-99.5%
10) TOTAL, EXPENDITURES			5,561,778.80	8,059,547.00	44.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,240,516.19)	(8,009,447.00)	52.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	229,182.56	50,000.00	-78.2%
b) Transfers Out		7600-7629	25,051,585.28	57,475,818.00	129.4%
2) Other Sources/Uses					
a) Sources		8930-8979	79,149,088.50	16,033,587.00	-79.7%
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			54,326,685.78	(41,392,231.00)	-176.2%

Description	Function Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,086,169.59	(49,401,678.00)	-200.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,795,597.75	69,881,767.34	236.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,795,597.75	69,881,767.34	236.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,795,597.75	69,881,767.34	236.0%
2) Ending Balance, June 30 (E + F1e)			69,881,767.34	20,480,089.34	-70.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	69,873,670.70	20,421,892.70	-70.8%
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	8,096.64	58,196.64	618.8%
Building Fund Operations	0000	9780	8,096.64		
Building Fund Operations	0000	9780		58,196.64	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	69,873,670.70	20,421,892.70
Total, Restricted Balance		69,873,670.70	20,421,892.70

Description	Resource Codes	Object Codes			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	3,305,398.94	1,000,500.00	-69.7%
5) TOTAL, REVENUES			3,305,398.94	1,000,500.00	-69.7%
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	37,452.23	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	160,480.29	132,480.00	-17.4%
6) Capital Outlay		6000-6999	362,596.34	100,000.00	-72.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			560,528.86	232,480.00	-58.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,744,870.08	768,020.00	-72.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,520.58	0.00	-100.0%
b) Transfers Out		7600-7629	808,143.18	190,108.00	-76.5%
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			(783,622.60)	(190,108.00)	-75.7%

Description	Resource Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,961,247.48	577,912.00	-70.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,212,237.70	5,173,485.18	61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,212,237.70	5,173,485.18	61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,212,237.70	5,173,485.18	61.1%
2) Ending Balance, June 30 (E + F1e)			5,173,485.18	5,751,397.18	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,926,828.39	3,926,828.39	34.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,246,656.79	1,824,568.79	-18.8%
Capital Facility Operations	0000	9780	2,246,656.79		
Capital Facility Operations	0000	9780		1,824,568.79	
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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	5,156,359.84	
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	119,237.84	
4) Due from Grantor Government		9290	0.00	
5) Due from Other Funds		9310	70,410.46	
6) Stores		9320	0.00	
7) Prepaid Expenditures		9330	0.00	
8) Other Current Assets		9340	0.00	
9) TOTAL, ASSETS			5,346,008.14	
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	10,238.76	
2) Due to Grantor Governments		9590	0.00	
3) Due to Other Funds		9610	162,284.20	
4) Current Loans		9640	0.00	
5) Unearned Revenue		9650	0.00	
6) TOTAL, LIABILITIES			172,522.96	
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)			5,173,485.18	

Description	Resource Codes	Object Codes			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	20,510.00	500.00	-97.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,284,727.57	1,000,000.00	-69.6%
Other Local Revenue All Other Local Revenue		8699	161.37	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,305,398.94	1,000,500.00	-69.7%
TOTAL, REVENUES			3,305,398.94	1,000,500.00	-69.7%

Description	Resource Codes	Object Codes			Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,248.96	0.00	-100.0%
Noncapitalized Equipment		4400	14,203.27	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			37,452.23	0.00	-100.0%

Description	Resource Codes	Object Codes			Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,032.05	33,480.00	-24.0%
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	116,448.24	99,000.00	-15.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,480.29	132,480.00	-17.4%
CAPITAL OUTLAY					
Land		6100	4,253.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	358,343.34	100,000.00	-72.1%
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			362,596.34	100,000.00	-72.4%
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			560,528.86	232,480.00	-58.5%

Description	Resource Codes	Object Codes			Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	24,520.58	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,520.58	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	808,143.18	190,108.00	-76.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			808,143.18	190,108.00	-76.5%
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)			(783,622.60)	(190,108.00)	-75.7%

Description	Function Codes	Object Codes			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	3,305,398.94	1,000,500.00	-69.7%
5) TOTAL, REVENUES			3,305,398.94	1,000,500.00	-69.7%
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		73,213.31	49,000.00	-33.1%
8) Plant Services	8000-8999		445,697.69	133,480.00	-70.1%
9) Other Outgo	9000-9999	Except 7600-7699	41,617.86	50,000.00	20.1%
10) TOTAL, EXPENDITURES			560,528.86	232,480.00	-58.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,744,870.08	768,020.00	-72.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,520.58	0.00	-100.0%
b) Transfers Out		7600-7629	808,143.18	190,108.00	-76.5%
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			(783,622.60)	(190,108.00)	-75.7%

Description	Function Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,961,247.48	577,912.00	-70.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,212,237.70	5,173,485.18	61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,212,237.70	5,173,485.18	61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,212,237.70	5,173,485.18	61.1%
2) Ending Balance, June 30 (E + F1e)			5,173,485.18	5,751,397.18	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,926,828.39	3,926,828.39	34.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,246,656.79	1,824,568.79	-18.8%
Capital Facility Operations	0000	9780	2,246,656.79		
Capital Facility Operations	0000	9780		1,824,568.79	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	2,926,828.39	3,926,828.39
Total, Restricted Balance		2,926,828.39	3,926,828.39

Description	Resource Codes	Object Codes			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	27,374.00	200.00	-99.3%
5) TOTAL, REVENUES			27,374.00	200.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	63,964.45	130,000.00	103.2%
5) Services and Other Operating Expenditures		5000-5999	300,438.24	81,479.00	-72.9%
6) Capital Outlay		6000-6999	25,251,204.35	57,187,447.00	126.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,615,607.04	57,398,926.00	124.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,588,233.04)	(57,398,726.00)	124.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,569,013.98	58,098,926.00	127.2%
b) Transfers Out		7600-7629	157,002.98	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			25,412,011.00	58,098,926.00	128.6%

Description	Resource Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,222.04)	700,200.00	-497.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,707.74	10,485.70	-94.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,707.74	10,485.70	-94.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,707.74	10,485.70	-94.4%
2) Ending Balance, June 30 (E + F1e)			10,485.70	710,685.70	6677.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,485.70	710,685.70	6677.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	98,534.53	
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	2,051.00	
4) Due from Grantor Government		9290	0.00	
5) Due from Other Funds		9310	6,329,721.50	
6) Stores		9320	0.00	
7) Prepaid Expenditures		9330	0.00	
8) Other Current Assets		9340	0.00	
9) TOTAL, ASSETS			6,430,307.03	
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources		9490	0.00	
2) TOTAL, DEFERRED OUTFLOWS			0.00	
I. LIABILITIES				
1) Accounts Payable		9500	6,220,072.84	
2) Due to Grantor Governments		9590	0.00	
3) Due to Other Funds		9610	199,748.49	
4) Current Loans		9640	0.00	
5) Unearned Revenue		9650	0.00	
6) TOTAL, LIABILITIES			6,419,821.33	
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)			10,485.70	

Description	Resource Codes	Object Codes			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	2,051.00	200.00	-90.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,323.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,374.00	200.00	-99.3%
TOTAL, REVENUES			27,374.00	200.00	-99.3%

Description	Resource Codes	Object Codes			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	13,895.92	0.00	-100.0%
Noncapitalized Equipment		4400	50,068.53	130,000.00	159.6%
TOTAL, BOOKS AND SUPPLIES			63,964.45	130,000.00	103.2%

Description	Resource Codes	Object Codes			Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	300,438.24	81,479.00	-72.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			300,438.24	81,479.00	-72.9%
CAPITAL OUTLAY					
Land		6100	258,935.23	39,681.00	-84.7%
Land Improvements		6170	40,540.38	0.00	-100.0%
Buildings and Improvements of Buildings		6200	24,937,903.74	56,657,766.00	127.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,825.00	490,000.00	3444.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,251,204.35	57,187,447.00	126.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,615,607.04	57,398,926.00	124.1%

Description	Resource Codes	Object Codes			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	25,569,013.98	58,098,926.00	127.2%
(a) TOTAL, INTERFUND TRANSFERS IN			25,569,013.98	58,098,926.00	127.2%
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	157,002.98	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			157,002.98	0.00	-100.0%

Description	Resource Codes	Object Codes			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)			25,412,011.00	58,098,926.00	128.6%

Description	Function Codes	Object Codes			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	27,374.00	200.00	-99.3%
5) TOTAL, REVENUES			27,374.00	200.00	-99.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		25,602,861.53	57,398,926.00	124.2%
9) Other Outgo	9000-9999	Except 7600-7699	12,745.51	0.00	-100.0%
10) TOTAL, EXPENDITURES			25,615,607.04	57,398,926.00	124.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,588,233.04)	(57,398,726.00)	124.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,569,013.98	58,098,926.00	127.2%
b) Transfers Out		7600-7629	157,002.98	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			25,412,011.00	58,098,926.00	128.6%

Description	Function Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,222.04)	700,200.00	-497.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,707.74	10,485.70	-94.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,707.74	10,485.70	-94.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,707.74	10,485.70	-94.4%
2) Ending Balance, June 30 (E + F1e)			10,485.70	710,685.70	6677.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,485.70	710,685.70	6677.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
7710	State School Facilities Projects	10,485.70	710,685.70
Total, Restricted Balance		10,485.70	710,685.70

Description	Resource Codes	Object Codes			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	61.00	50.00	-18.0%
5) TOTAL, REVENUES			61.00	50.00	-18.0%
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	5,818.96	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,587.60	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,406.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,345.56)	50.00	-100.5%
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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,345.56)	50.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,957.53	8,611.97	-54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,957.53	8,611.97	-54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,957.53	8,611.97	-54.6%
2) Ending Balance, June 30 (E + F1e)			8,611.97	8,661.97	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,611.97	8,661.97	0.6%
Capital Outlay Operations	0000	9780	8,611.97		
Capital Outlay Operations	0000	9780		8,661.97	
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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	8,550.97	
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	61.00	
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			8,611.97	
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)			8,611.97	

Description	Resource Codes	Object Codes			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	61.00	50.00	-18.0%
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			61.00	50.00	-18.0%
TOTAL, REVENUES			61.00	50.00	-18.0%

Description	Resource Codes	Object Codes			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	5,818.96	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,818.96	0.00	-100.0%

Description	Resource Codes	Object Codes			Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,587.60	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,587.60	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			10,406.56	0.00	-100.0%

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

Description	Resource Codes	Object Codes			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%

Description	Function Codes	Object Codes			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	61.00	50.00	-18.0%
5) TOTAL, REVENUES			61.00	50.00	-18.0%
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		10,057.09	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	349.47	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,406.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,345.56)	50.00	-100.5%
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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,345.56)	50.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,957.53	8,611.97	-54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,957.53	8,611.97	-54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,957.53	8,611.97	-54.6%
2) Ending Balance, June 30 (E + F1e)			8,611.97	8,661.97	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,611.97	8,661.97	0.6%
Capital Outlay Operations	0000	9780	8,611.97		
Capital Outlay Operations	0000	9780		8,661.97	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes			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	139,939.00	318,746.00	127.8%
4) Other Local Revenue		8600-8799	18,124,969.00	19,208,519.00	6.0%
5) TOTAL, REVENUES			18,264,908.00	19,527,265.00	6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,689,066.00	19,359,989.00	23.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,689,066.00	19,359,989.00	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,575,842.00	167,276.00	-93.5%
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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,575,842.00	167,276.00	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,773,801.00	14,349,643.00	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,773,801.00	14,349,643.00	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,773,801.00	14,349,643.00	21.9%
2) Ending Balance, June 30 (E + F1e)			14,349,643.00	14,516,919.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,349,643.00	14,516,919.00	1.2%
Bond, Interest and Redemption	0000	9780	14,349,643.00		
Bond, Interest and Redemption	0000	9780		14,516,919.00	
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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	14,327,247.00	
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	37,286.00	
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			14,364,533.00	
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources		9490	0.00	
2) TOTAL, DEFERRED OUTFLOWS			0.00	
I. LIABILITIES				
1) Accounts Payable		9500	0.00	
2) Due to Grantor Governments		9590	0.00	
3) Due to Other Funds		9610	0.00	
4) Current Loans		9640	0.00	
5) Unearned Revenue		9650	14,890.00	
6) TOTAL, LIABILITIES			14,890.00	
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)			14,349,643.00	

Description	Resource Codes	Object Codes			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	139,939.00	146,621.00	4.8%
Other Subventions/In-Lieu Taxes		8572	0.00	172,125.00	New
TOTAL, OTHER STATE REVENUE			139,939.00	318,746.00	127.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	15,826,870.00	17,673,964.00	11.7%
Unsecured Roll		8612	1,113,998.00	1,534,555.00	37.8%
Prior Years' Taxes		8613	106,905.00	0.00	-100.0%
Supplemental Taxes		8614	129,670.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	6,608.00	0.00	-100.0%
Interest		8660	32,834.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	908,084.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,124,969.00	19,208,519.00	6.0%
TOTAL, REVENUES			18,264,908.00	19,527,265.00	6.9%

Description	Resource Codes	Object Codes			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	2,625.00	7,000.00	166.7%
Debt Service - Interest		7438	7,845,435.00	9,129,926.00	16.4%
Other Debt Service - Principal		7439	7,841,006.00	10,223,063.00	30.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,689,066.00	19,359,989.00	23.4%
TOTAL, EXPENDITURES			15,689,066.00	19,359,989.00	23.4%

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

Description	Function Codes	Object Codes			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	139,939.00	318,746.00	127.8%
4) Other Local Revenue		8600-8799	18,124,969.00	19,208,519.00	6.0%
5) TOTAL, REVENUES			18,264,908.00	19,527,265.00	6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,689,066.00	19,359,989.00	23.4%
10) TOTAL, EXPENDITURES			15,689,066.00	19,359,989.00	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,575,842.00	167,276.00	-93.5%
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			Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,575,842.00	167,276.00	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,773,801.00	14,349,643.00	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,773,801.00	14,349,643.00	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,773,801.00	14,349,643.00	21.9%
2) Ending Balance, June 30 (E + F1e)			14,349,643.00	14,516,919.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,349,643.00	14,516,919.00	1.2%
Bond, Interest and Redemption	0000	9780	14,349,643.00		
Bond, Interest and Redemption	0000	9780		14,516,919.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes			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	46.17	52.00	12.6%
5) TOTAL, REVENUES			46.17	52.00	12.6%
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	5,500.00	3,500.00	-36.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,500.00	3,500.00	-36.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,453.83)	(3,448.00)	-36.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,453.83)	(3,448.00)	-36.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,159.91	20,706.08	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,159.91	20,706.08	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,159.91	20,706.08	-20.8%
2) Ending Net Position, June 30 (E + F1e)			20,706.08	17,258.08	-16.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	20,706.08	17,258.08	-16.7%
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		Percent Difference
G. ASSETS				
1) Cash				
a) in County Treasury		9110	20,572.08	
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	134.00	
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			20,706.08	
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources		9490	0.00	
2) TOTAL, DEFERRED OUTFLOWS			0.00	

Description	Resource Codes	Object Codes		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)			20,706.08	

Description	Resource Codes	Object Codes			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	46.17	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	52.00	New
TOTAL, OTHER LOCAL REVENUE			46.17	52.00	12.6%
TOTAL, REVENUES			46.17	52.00	12.6%

Description	Resource Codes	Object Codes			Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes			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	5,500.00	3,500.00	-36.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,500.00	3,500.00	-36.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			5,500.00	3,500.00	-36.4%

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

Description	Function Codes	Object Codes			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	46.17	52.00	12.6%
5) TOTAL, REVENUES			46.17	52.00	12.6%
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		5,500.00	3,500.00	-36.4%
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			5,500.00	3,500.00	-36.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,453.83)	(3,448.00)	-36.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes			Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,453.83)	(3,448.00)	-36.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,159.91	20,706.08	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,159.91	20,706.08	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,159.91	20,706.08	-20.8%
2) Ending Net Position, June 30 (E + F1e)			20,706.08	17,258.08	-16.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	20,706.08	17,258.08	-16.7%
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	2016-17
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

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)	9,536.34	9,518.50	9,561.13	9,418.02	9,418.02	9,418.02
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)	9,536.34	9,518.50	9,561.13	9,418.02	9,418.02	9,418.02
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,536.34	9,518.50	9,561.13	9,418.02	9,418.02	9,418.02
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	23.73	25.44	23.73	22.81	22.81	22.81
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)	23.73	25.44	23.73	22.81	22.81	22.81
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	23.73	25.44	23.73	22.81	22.81	22.81
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	4,149.32	4,149.32	4,149.32	4,576.60	4,576.60	4,576.60
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	4,149.32	4,149.32	4,149.32	4,576.60	4,576.60	4,576.60
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	4,149.32	4,149.32	4,149.32	4,576.60	4,576.60	4,576.60

	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	66,639,259.00	0.00	66,639,259.00	282,564.00		66,921,823.00
Work in Progress	13,614,419.00	1,822,050.00	15,436,469.00			15,436,469.00
Total capital assets not being depreciated	80,253,678.00	1,822,050.00	82,075,728.00	282,564.00	0.00	82,358,292.00
Capital assets being depreciated:						
Land Improvements	10,245,602.00	(2,426,596.00)	7,819,006.00	280,960.00		8,099,966.00
Buildings	371,746,678.00	(79,300,488.00)	292,446,190.00	31,750,241.00		324,196,431.00
Equipment	12,029,759.30	(8,801,950.30)	3,227,809.00	574,593.00		3,802,402.00
Total capital assets being depreciated	394,022,039.30	(90,529,034.30)	303,493,005.00	32,605,794.00	0.00	336,098,799.00
Accumulated Depreciation for:						
Land Improvements	(2,691,879.21)		(2,691,879.21)			(2,691,879.21)
Buildings	(64,650,803.00)		(64,650,803.00)			(64,650,803.00)
Equipment	(7,884,713.00)		(7,884,713.00)			(7,884,713.00)
Total accumulated depreciation	(75,227,395.21)	0.00	(75,227,395.21)	0.00	0.00	(75,227,395.21)
Total capital assets being depreciated, net	318,794,644.09	(90,529,034.30)	228,265,609.79	32,605,794.00	0.00	260,871,403.79
Governmental activity capital assets, net	399,048,322.09	(88,706,984.30)	310,341,337.79	32,888,358.00	0.00	343,229,695.79
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			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	58.98%
	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	\$155,536,516.84
	Appropriations Subject to Limit	\$111,222,189.00
	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.	8.38%
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:

Debbie Wilkins
Name
Coordinator
Title
916-228-2294
Telephone
Dwilkins@scoe.net
E-mail Address

For School District:

Ormidis Trujillo
Name
Director of Budget and Acct.
Title
916-567-5482
Telephone
otrujillo@natomas.k12.ca.us
E-mail Address

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

FEDERAL PROGRAM NAME	TITLE I A BASIC	IDEA LOCAL ASSISTANCE	IDEA PRESCHOOL	IDEA PRESCHOOL LOCAL	IDEA MENTAL HEALTH	CARL D PERKINS VOC C&T	TITLE II A TEACHER QUALITY
FEDERAL CATALOG NUMBER	84.01	84.027	84.173	84.027A	84.027	84.048	84.367
RESOURCE CODE	3010	3310	3315	3320	3327	3550	4035
REVENUE OBJECT	8290	8181	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)	14329	13379	13430	13682	14468	14894	14341
AWARD							
1. Prior Year Carryover	714,804.82	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,848,749.00	1,747,300.00	33,324.00	144,278.00	123,850.00	81,445.00	139,639.00
b. Transferability (NCLB)							
c. Other Adjustments	49.80	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,848,798.80	1,747,300.00	33,324.00	144,278.00	123,850.00	81,445.00	139,639.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,563,603.62	1,747,300.00	33,324.00	144,278.00	123,850.00	81,445.00	139,639.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,869,385.35	1,637,569.00	0.00	0.00	50,027.00	10,042.91	134,733.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,869,385.35	1,637,569.00	0.00	0.00	50,027.00	10,042.91	134,733.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,403,368.05	1,747,300.00	33,324.00	144,278.00	123,850.00	48,559.67	139,639.00
10. Non Donor-Authorized Expenditures	49.80	1,603,740.18					
11. Total Expenditures (lines 9 & 10)	2,403,417.85	3,351,040.18	33,324.00	144,278.00	123,850.00	48,559.67	139,639.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(533,982.70)	(109,731.00)	(33,324.00)	(144,278.00)	(73,823.00)	(38,516.76)	(4,906.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	533,982.70	109,731.00	33,324.00	144,278.00	73,823.00	38,516.76	4,906.00
14. Unused Grant Award Calculation (line 4 minus line 9)	160,235.57	0.00	0.00	0.00	0.00	32,885.33	0.00
15. If Carryover is allowed, enter line 14 amount here	16,025.54						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,403,368.05	1,747,300.00	33,324.00	144,278.00	123,850.00	48,559.67	139,639.00

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

FEDERAL PROGRAM NAME	TITLE III IMM	TITLE III LEP	MCKINNEY VENTO - HOMELESS	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.365	84.196	
RESOURCE CODE	4201	4203	5630-3	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	15146	14346	14332	
AWARD				
1. Prior Year Carryover	14,325.00	134,405.21	0.00	863,535.03
2. a. Current Year Award	22,875.00	206,391.00	76,095.00	4,423,946.00
b. Transferability (NCLB)				0.00
c. Other Adjustments	5,024.00	(49.00)	0.00	5,024.80
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	27,899.00	206,342.00	76,095.00	4,428,970.80
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	42,224.00	340,747.21	76,095.00	5,292,505.83
REVENUES				
5. Unearned Revenue Deferred from Prior Year		111,596.96		111,596.96
6. Cash Received in Current Year	19,955.34	100,819.00	63,642.60	3,886,174.20
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	19,955.34	212,415.96	63,642.60	3,997,771.16
EXPENDITURES				
9. Donor-Authorized Expenditures	26,400.32	208,183.86	66,874.78	4,941,777.68
10. Non Donor-Authorized Expenditures				1,603,789.98
11. Total Expenditures (lines 9 & 10)	26,400.32	208,183.86	66,874.78	6,545,567.66
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,444.98)	4,232.10	(3,232.18)	(944,006.52)
a. Unearned Revenue		4,232.10		4,232.10
b. Accounts Payable				0.00
c. Accounts Receivable	6,444.98		3,232.18	948,238.62
14. Unused Grant Award Calculation (line 4 minus line 9)	15,823.68	132,563.35	9,220.22	350,728.15
15. If Carryover is allowed, enter line 14 amount here	15,823.68	132,563.35	9,220.22	173,632.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,400.32	208,183.86	66,874.78	4,941,777.68

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

STATE PROGRAM NAME	ASES	CHILD DEVELOPMENT CSPP	CA CAREER PATHWAYS TRUST	CAREER TECH ED INCENTIVE GRANT	SPECIAL EDUCATION WORKABILITY	TOTAL
RESOURCE CODE	6010	FD 12-6105	6382	6387	6520	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover			127,330.67			127,330.67
2. a. Current Year Award	546,132.00	60,690.00	98,419.80	58,057.61	74,298.00	837,597.41
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	546,132.00	60,690.00	98,419.80	58,057.61	74,298.00	837,597.41
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	546,132.00	60,690.00	225,750.47	58,057.61	74,298.00	964,928.08
REVENUES						
5. Unearned Revenue Deferred from Prior Year			127,330.67			127,330.67
6. Cash Received in Current Year	491,518.80	0.00	65,613.20	0.00	38,330.00	595,462.00
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	491,518.80	0.00	192,943.87	0.00	38,330.00	722,792.67
EXPENDITURES						
9. Donor-Authorized Expenditures	546,015.45	17,995.05	116,780.12	58,057.61	68,478.87	807,327.10
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	546,015.45	17,995.05	116,780.12	58,057.61	68,478.87	807,327.10
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(54,496.65)	(17,995.05)	76,163.75	(58,057.61)	(30,148.87)	(84,534.43)
a. Unearned Revenue			76,163.75	0.00		76,163.75
b. Accounts Payable						0.00
c. Accounts Receivable	54,496.65	17,995.05		58,057.61	30,148.87	160,698.18
14. Unused Grant Award Calculation (line 4 minus line 9)	116.55	42,694.95	108,970.35	0.00	5,819.13	157,600.98
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	546,015.45	17,995.05	116,780.12	58,057.61	68,478.87	807,327.10

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

LOCAL PROGRAM NAME	FIRST FIVE	MENTAL HEALTH SERVICE ACT	TOTAL
RESOURCE CODE	9340	9841	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	0.00		0.00
2. a. Current Year Award	375,000.00	12,385.00	387,385.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	375,000.00	12,385.00	387,385.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	375,000.00	12,385.00	387,385.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	247,668.48	12,385.00	260,053.48
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	247,668.48	12,385.00	260,053.48
EXPENDITURES			
9. Donor-Authorized Expenditures	363,578.00	12,385.00	375,963.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	363,578.00	12,385.00	375,963.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(115,909.52)	0.00	(115,909.52)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	115,909.52	0.00	115,909.52
14. Unused Grant Award Calculation (line 4 minus line 9)	11,422.00	0.00	11,422.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	363,578.00	12,385.00	375,963.00

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

FEDERAL PROGRAM NAME	MEDI-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	10013	
AWARD		
1. Prior Year Restricted Ending Balance	783,078.63	783,078.63
2. a. Current Year Award	220,508.88	220,508.88
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	220,508.88	220,508.88
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,003,587.51	1,003,587.51
REVENUES		
5. Cash Received in Current Year	206,533.70	206,533.70
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	13,975.18	13,975.18
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	13,975.18	13,975.18
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	220,508.88	220,508.88
EXPENDITURES		
10. Donor-Authorized Expenditures	445,977.94	445,977.94
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	445,977.94	445,977.94
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	557,609.57	557,609.57

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

STATE PROGRAM NAME	EDUCATOR EFFECTIVENESS	LOTTERY - PROP 20	ADULT EDUCATION BLOCK GRANT	ADULT EDUCATION - CAERC	STATE SPECIAL EDUCATION	STATE LOCAL ASSISTANCE ENTITLEMENTS	SPECIAL EDUCATION MENTAL HEALTH
RESOURCE CODE	6264	6300	FD 11-6391	FD 11 - 6393	6500	6501	6512
REVENUE OBJECT	8290	8290	8590	8590	VARIOUS	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							300,478.61
2. a. Current Year Award	723,136.00	446,524.32	64,176.00	188,086.08	3,162,548.00	3,241.00	452,700.00
b. Other Adjustments		23,254.07			236,613.00		188,916.60
c. Adj Curr Yr Award (sum lines 2a & 2b)	723,136.00	469,778.39	64,176.00	188,086.08	3,399,161.00	3,241.00	641,616.60
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	723,136.00	469,778.39	64,176.00	188,086.08	3,399,161.00	3,241.00	942,095.21
REVENUES							
5. Cash Received in Current Year	723,136.00	37,831.72	64,176.00	188,086.08	3,399,161.00	0.00	524,871.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	431,946.67	0.00	0.00	0.00	3,241.00	116,745.60
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	431,946.67	0.00	0.00	0.00	3,241.00	116,745.60
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	723,136.00	469,778.39	64,176.00	188,086.08	3,399,161.00	3,241.00	641,616.60
EXPENDITURES							
10. Donor-Authorized Expenditures	152,121.60	307,397.41	0.00	78,332.73	3,399,161.00	3,241.00	687,531.24
11. Non Donor-Authorized Expenditures					7,852,185.89		
12. Total Expenditures (line 10 plus line 11)	152,121.60	307,397.41	0.00	78,332.73	11,251,346.89	3,241.00	687,531.24
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	571,014.40	162,380.98	64,176.00	109,753.35	0.00	0.00	254,563.97

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	300,478.61
2. a. Current Year Award	5,040,411.40
b. Other Adjustments	448,783.67
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,489,195.07
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,789,673.68
REVENUES	
5. Cash Received in Current Year	4,937,261.80
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	551,933.27
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	551,933.27
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	5,489,195.07
EXPENDITURES	
10. Donor-Authorized Expenditures	4,627,784.98
11. Non Donor-Authorized Expenditures	7,852,185.89
12. Total Expenditures (line 10 plus line 11)	12,479,970.87
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	1,161,888.70

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

LOCAL PROGRAM NAME	RRMA	DONATIONS	KINGS GRANT	LIBRARY FEES	TOTAL
RESOURCE CODE	8150	9305	9420	9449	
REVENUE OBJECT	8980	8699 & 8980	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	970,642.43	53,228.63	2,099.65	44,279.00	1,070,249.71
2. a. Current Year Award	1,766,000.00	48,119.89			1,814,119.89
b. Other Adjustments				20,260.12	20,260.12
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,766,000.00	48,119.89	0.00	20,260.12	1,834,380.01
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,736,642.43	101,348.52	2,099.65	64,539.12	2,904,629.72
REVENUES					
5. Cash Received in Current Year	1,766,000.00	48,119.89	0.00	20,260.12	1,834,380.01
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	1,766,000.00	48,119.89	0.00	20,260.12	1,834,380.01
EXPENDITURES					
10. Donor-Authorized Expenditures	1,510,883.01	30,865.96	2,099.65	27,670.89	1,571,519.51
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	1,510,883.01	30,865.96	2,099.65	27,670.89	1,571,519.51
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	1,225,759.42	70,482.56	0.00	36,868.23	1,333,110.21

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	44,594,522.22	301	11,254.37	303	44,583,267.85	305	377,092.80		307	44,206,175.05	309
2000 - Classified Salaries	15,917,059.76	311	81,603.84	313	15,835,455.92	315	1,503,799.49		317	14,331,656.43	319
3000 - Employee Benefits	18,871,094.38	321	636,652.21	323	18,234,442.17	325	513,082.48		327	17,721,359.69	329
4000 - Books, Supplies Equip Replace. (6500)	5,586,745.78	331	11,003.44	333	5,575,742.34	335	1,412,438.06		337	4,163,304.28	339
5000 - Services. . . & 7300 - Indirect Costs	10,144,951.61	341	17,396.91	343	10,127,554.70	345	2,678,548.05		347	7,449,006.65	349
TOTAL					94,356,462.98	365	TOTAL			87,871,502.10	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	36,960,840.99		375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,242,872.50		380
3. STRS.	3101 & 3102	5,946,875.87		382
4. PERS.	3201 & 3202	424,535.32		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	838,467.16		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,061,167.98		385
7. Unemployment Insurance.	3501 & 3502	56,397.83		390
8. Workers' Compensation Insurance.	3601 & 3602	652,323.43		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		52,183,481.08		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		353,200.40		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		51,830,280.68		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.		58.98%		
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)	58.98%
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).	87,871,502.10
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Unaudited 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	186,158,751.00	(17,557,903.00)	168,600,848.00	69,500,000.00		238,100,848.00	
State School Building Loans Payable		0.00	0.00			0.00	
Certificates of Participation Payable		0.00	0.00	8,000,000.00		8,000,000.00	
Capital Leases Payable	36,607.42	13,392.58	50,000.00	66,137.00		116,137.00	
Lease Revenue Bonds Payable		0.00	0.00			0.00	
Other General Long-Term Debt	99,328.12	21,759,287.88	21,858,616.00		4,811,025.00	17,047,591.00	
Net Pension Liability	24,777,675.00	53,337,325.00	78,115,000.00	605,878.00		78,720,878.00	
Net OPEB Obligation	6,851,052.00	1,024,628.00	7,875,680.00	1,024,628.00		8,900,308.00	
Compensated Absences Payable	203,608.00	(32,981.00)	170,627.00	228,404.26		399,031.26	
Governmental activities long-term liabilities	218,127,021.54	58,543,749.46	276,670,771.00	79,425,047.26	4,811,025.00	351,284,793.26	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	143,816,488.38		143,816,488.38			155,536,516.84
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,137.31		13,137.31			13,685.66
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)	9,536.34		9,536.34	9,418.02		9,418.02
2. Total Charter Schools ADA (Form A, Line C9)	4,149.32		4,149.32	4,576.60		4,576.60
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			13,685.66			13,994.62
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)	198,344.82		198,344.82	195,504.00		195,504.00
2. Timber Yield Tax (Object 8022)	6.29		6.29	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	15,999,519.89		15,999,519.89	15,682,011.00		15,682,011.00
5. Unsecured Roll Taxes (Object 8042)	682,003.29		682,003.29	561,665.00		561,665.00
6. Prior Years' Taxes (Object 8043)	198,144.76		198,144.76	(17,266.00)		(17,266.00)
7. Supplemental Taxes (Object 8044)	339,054.58		339,054.58	324,883.00		324,883.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,034,877.17		2,034,877.17	2,013,244.00		2,013,244.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	5,364.09		5,364.09	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	19,457,314.89	0.00	19,457,314.89	18,760,041.00	0.00	18,760,041.00
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)	19,457,314.89	0.00	19,457,314.89	18,760,041.00	0.00	18,760,041.00

	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)			1,185,939.00			1,251,173.00
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)			1,185,939.00			1,251,173.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	92,703,235.00		92,703,235.00	102,956,593.00		102,956,593.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	100,356.00		100,356.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	92,803,591.00	0.00	92,803,591.00	102,956,593.00	0.00	102,956,593.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	141,052,177.19		141,052,177.19	146,195,359.00		146,195,359.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	184,737.52		184,737.52	72,417.00		72,417.00
APPROPRIATIONS LIMIT CALCULATIONS	2015-16 Actual			2016-17 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			143,816,488.38			155,536,516.84
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0417			1.0226
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			155,536,516.84			167,592,715.30
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			19,457,314.89			18,760,041.00
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)			1,642,279.20			1,679,354.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			92,803,591.00			102,956,593.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			92,803,591.00			102,956,593.00
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])			147,222.11			60,321.49
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			19,604,537.00			18,820,362.49
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)			92,803,591.00			102,956,593.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			19,604,537.00			
b. State Subventions (Line D8)			92,803,591.00			
c. Less: Excluded Appropriations (Line C23)			1,185,939.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			111,222,189.00			

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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) 4,945,583.09
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 97,624,877.76

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.07%

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)	5,874,823.36
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,057,321.40
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	51,550.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	111,278.81
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)	578,042.02
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)	31,417.85
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)	8,704,433.44
9. Carry-Forward Adjustment (Part IV, Line F)	1,395,393.19
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,099,826.63

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	78,152,837.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,266,317.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,742,197.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	784,703.70
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,305.33
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,186.29
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,122,995.65
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)	50,180.13
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)	59,698.31
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)	10,823,181.21
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)	588,263.65
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)	78,332.73
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	17,995.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,804,528.49
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)	120,503,723.85

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	7.22%
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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)	8.38%
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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>8,704,433.44</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(512,630.22)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.64%) times Part III, Line B18); zero if negative	<u>1,395,393.19</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.64%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.64%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,395,393.19</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,395,393.19</u>

Approved indirect cost rate: 5.64%
Highest rate used in any program: 5.64%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,240,675.43	126,374.09	5.64%
01	3310	3,172,132.18	178,908.00	5.64%
01	3315	31,545.00	1,779.00	5.64%
01	3320	136,576.00	7,702.00	5.64%
01	3327	117,238.00	6,612.00	5.64%
01	3550	39,644.31	1,982.21	5.00%
01	4035	132,183.83	7,455.17	5.64%
01	4201	24,990.84	1,409.48	5.64%
01	4203	204,101.82	4,082.04	2.00%
01	5630	63,304.42	3,570.36	5.64%
01	5640	422,167.69	23,810.25	5.64%
01	6010	128,586.14	6,429.31	5.00%
01	6230	25,031.73	1,411.79	5.64%
01	6264	144,000.00	8,121.60	5.64%
01	6382	111,089.13	5,690.99	5.12%
01	6387	44,962.98	2,535.91	5.64%
01	6500	9,801,013.58	552,777.17	5.64%
01	6501	3,068.00	173.00	5.64%
01	6512	571,432.80	32,228.80	5.64%
01	6520	64,823.00	3,656.00	5.64%
01	8150	1,524,631.57	85,989.22	5.64%
01	9010	427,333.15	20,046.12	4.69%
13	5310	4,490,932.96	229,486.67	5.11%
13	5330	313,595.53	16,024.73	5.11%

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	1,164,027.10		236,832.93	1,400,860.03
2. State Lottery Revenue	8560	1,996,432.42		686,820.04	2,683,252.46
3. Other Local Revenue	8600-8799	2,626.00		0.00	2,626.00
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)		3,163,085.52	0.00	923,652.97	4,086,738.49
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	36,533.78			36,533.78
2. Classified Salaries	2000-2999	30,294.74			30,294.74
3. Employee Benefits	3000-3999	9,287.92			9,287.92
4. Books and Supplies	4000-4999	992,845.93		659,419.88	1,652,265.81
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	612,743.87			612,743.87
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	15,391.60			15,391.60
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)		1,697,097.84	0.00	659,419.88	2,356,517.72
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,465,987.68	0.00	264,233.09	1,730,220.77
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	129,694,115.54
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,094,671.26
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	723.17
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,785,619.26
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	64,433.62
4. Other Transfers Out	All	9200	7200-7299	348,017.72
5. Interfund Transfers Out	All	9300	7600-7629	858,109.50
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				4,056,903.27
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)				118,542,541.01

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)		13,667.82
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,673.11
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.)	123,964,765.40	9,453.87
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)	123,964,765.40	9,453.87
B. Required effort (Line A.2 times 90%)	111,568,288.86	8,508.48
C. Current year expenditures (Line I.E and Line II.B)	118,542,541.01	8,673.11
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

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	503,710.68	90,660.84	594,371.52	46,689.96		641,061.48
1110	Regular Education, K–12	65,733,304.74	29,536,564.85	95,269,869.59	7,483,781.24		102,753,650.83
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,314,497.22	531,644.45	1,846,141.67	145,020.88		1,991,162.55
3300	Independent Study Centers	1,252,896.00	45,330.41	1,298,226.41	101,980.22		1,400,206.63
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	116,759.36	0.00	116,759.36	9,171.86		125,931.22
4110	Regular Education, Adult	27,958.06	0.00	27,958.06	2,196.20		30,154.26
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	456,868.47	0.00	456,868.47	35,888.62		492,757.09
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	16,169,224.32	0.00	16,169,224.32	1,270,149.09		17,439,373.41
6000	Regional Occupational Ctr/Prg (ROC/P)	279,338.21	122,590.69	401,928.90	31,572.92		433,501.82
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	152,180.98	0.00	152,180.98	11,954.35	164,135.33	
8500	Child Care and Development Services	17.70	0.00	17.70	1.39	19.09	
Other Costs							
----	Food Services					300.45	300.45
----	Enterprise					2,186.29	2,186.29
----	Facilities Acquisition & Construction					2,414,379.61	2,414,379.61
----	Other Outgo					1,665,827.50	1,665,827.50
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	384,979.39		384,979.39
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(245,511.40)		(245,511.40)
----	Total General Fund and Charter Schools Funds Expenditures	86,006,755.74	30,326,791.24	116,333,546.98	9,277,874.72	4,082,693.85	129,694,115.55

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	375,530.46	121,596.72	0.00	0.00	6,583.50	0.00	0.00			0.00	0.00	503,710.68
1110	Regular Education, K-12	62,503,285.80	1,139,344.20	2,610.70	1,114,836.25	61,077.68	16,418.96	790,030.00			105,701.15	0.00	65,733,304.74
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	751,845.05	0.00	0.00	235,975.84	117,333.68	0.00	0.00			209,342.65	0.00	1,314,497.22
3300	Independent Study Centers	1,197,525.38	55,370.62	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,252,896.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	116,759.36	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	116,759.36
4110	Regular Education, Adult	16,207.18	0.00	0.00	5,829.59	0.00	0.00	0.00			5,921.29	0.00	27,958.06
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	321,059.08	0.00	86,694.17	0.00	39,049.92	0.00	10,065.30			0.00	0.00	456,868.47
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	13,773,533.35	763,480.99	28,686.40	146,877.32	1,366,841.79	89,804.47	0.00			0.00	0.00	16,169,224.32
6000	ROC/P	279,338.21	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	279,338.21
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	141,875.65	0.00	0.00	0.00		10,305.33	0.00	0.00	0.00	152,180.98
8500	Child Care and Development Services	0.00	0.00	17.70	0.00	0.00	0.00		0.00	0.00	0.00	0.00	17.70
Total Direct Charged Costs		79,335,083.87	2,079,792.53	259,884.62	1,503,519.00	1,590,886.57	106,223.43	800,095.30	10,305.33	0.00	320,965.09	0.00	86,006,755.74

* 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	72,112.17	18,548.67	0.00	90,660.84
1110	Regular Education, K–12	15,713,602.29	11,562,774.69	2,260,187.87	29,536,564.85
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	281,237.46	250,406.99	0.00	531,644.45
3300	Independent Study Centers	36,056.08	9,274.33	0.00	45,330.41
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	122,590.69	0.00	0.00	122,590.69
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		16,225,598.69	11,841,004.68	2,260,187.87	30,326,791.24

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)	1,265,866.46
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	51,550.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,939,880.82
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,266,088.83
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,523,386.11
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	86,006,755.74
2	Total Allocated Costs (from Form PCR, Column 2, Total)	30,326,791.24
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	116,333,546.98
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	78,332.73
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	17,995.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,804,528.49
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,900,856.22
D. Total Direct Charged and Allocated Costs (B3 + C5)		121,234,403.20
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.86%

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)	300.45				300.45
Enterprise (Objects 1000-5999, 6400, and 6500)		2,186.29			2,186.29
Facilities Acquisition & Construction (Objects 1000-6500)			2,414,379.61		2,414,379.61
Other Outgo (Objects 1000-7999)				1,665,827.50	1,665,827.50
Total Other Costs	300.45	2,186.29	2,414,379.61	1,665,827.50	4,082,693.85

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)	1,435,242.00	1,427,442.77	9,578,314.54	3,784,599.38	11,221,323.18	619,681.50	2,260,187.87
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	2.00	2.00	2.00	2.00	2.00	2.00	
1110 Regular Education, K-12	435.81	435.81	435.81	435.81	1,246.75	1,246.75	815.00
3100 Alternative Schools							
3200 Continuation Schools	7.80	7.80	7.80	7.80	27.00	27.00	
3300 Independent Study Centers	1.00	1.00	1.00	1.00	1.00	1.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P	3.40	3.40	3.40	3.40			
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	450.01	450.01	450.01	450.01	1,276.75	1,276.75	815.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,469
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,345,302.20	0.00	0.00	0.00	283,704.42	2,219,639.85	3,583,813.40		7,432,459.87
2000-2999	Classified Salaries	143,422.86	0.00	0.00	0.00	174,357.94	1,792,354.20	1,280,764.69		3,390,899.69
3000-3999	Employee Benefits	445,228.93	0.00	0.00	0.00	144,710.00	1,233,158.86	1,581,085.96		3,404,183.75
4000-4999	Books and Supplies	44,712.73	0.00	0.00	0.00	0.00	38,372.51	60,947.99		144,033.23
5000-5999	Services and Other Operating Expenditures	157,145.33	0.00	0.00	0.00	299.82	1,427,959.30	212,243.33		1,797,647.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	22,827.00	0.00	0.00	0.00	0.00	0.00	0.00		22,827.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,158,639.05	0.00	0.00	0.00	603,072.18	6,711,484.72	6,718,855.37	0.00	16,192,051.32
7310	Transfers of Indirect Costs	783,835.97	0.00	0.00	0.00	0.00	0.00	0.00		783,835.97
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	0.00								0.00
	Total Indirect Costs and PCR Allocations	783,835.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	783,835.97
	TOTAL COSTS	2,942,475.02	0.00	0.00	0.00	603,072.18	6,711,484.72	6,718,855.37	0.00	16,975,887.29
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	7,484.97	0.00	0.00	0.00	0.00	69,498.90	82,602.43		159,586.30
2000-2999	Classified Salaries	51,810.04	0.00	0.00	0.00	174,258.22	1,300,128.55	982,209.18		2,508,405.99
3000-3999	Employee Benefits	10,146.94	0.00	0.00	0.00	54,937.24	435,547.03	414,760.44		915,391.65
4000-4999	Books and Supplies	25,137.93	0.00	0.00	0.00	0.00	26,086.05	11,248.75		62,472.73
5000-5999	Services and Other Operating Expenditures	24,157.30	0.00	0.00	0.00	6,548.38	67,235.68	120,194.05		218,135.41
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	118,737.18	0.00	0.00	0.00	235,743.84	1,898,496.21	1,611,014.85	0.00	3,863,992.08
7310	Transfers of Indirect Costs	195,001.00	0.00	0.00	0.00	0.00	0.00	0.00		195,001.00
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	195,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,001.00
	TOTAL BEFORE OBJECT 8980	313,738.18	0.00	0.00	0.00	235,743.84	1,898,496.21	1,611,014.85	0.00	4,058,993.08
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,603,740.18
	TOTAL COSTS									2,455,252.90

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		1,337,817.23	0.00	0.00	0.00	283,704.42	2,150,140.95	3,501,210.97		7,272,873.57
2000-2999	Classified Salaries		91,612.82	0.00	0.00	0.00	99.72	492,225.65	298,555.51		882,493.70
3000-3999	Employee Benefits		435,081.99	0.00	0.00	0.00	89,772.76	797,611.83	1,166,325.52		2,488,792.10
4000-4999	Books and Supplies		19,574.80	0.00	0.00	0.00	0.00	12,286.46	49,699.24		81,560.50
5000-5999	Services and Other Operating Expenditures		132,988.03	0.00	0.00	0.00	(6,248.56)	1,360,723.62	92,049.28		1,579,512.37
6000-6999	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools		22,827.00	0.00	0.00	0.00	0.00	0.00	0.00		22,827.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		2,039,901.87	0.00	0.00	0.00	367,328.34	4,812,988.51	5,107,840.52	0.00	12,328,059.24
7310	Transfers of Indirect Costs		588,834.97	0.00	0.00	0.00	0.00	0.00	0.00		588,834.97
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		0.00								0.00
	Total Indirect Costs and PCR Allocations		588,834.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588,834.97
	TOTAL BEFORE OBJECT 8980		2,628,736.84	0.00	0.00	0.00	367,328.34	4,812,988.51	5,107,840.52	0.00	12,916,894.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										1,603,740.18
	TOTAL COSTS										14,520,634.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	32,890.50		32,890.50
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	79,094.64	18,856.64		97,951.28
3000-3999	Employee Benefits		8.95	0.00	0.00	0.00	0.00	10,698.46	14,419.10		25,126.51
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	1,236.94	6,992.43		8,229.37
5000-5999	Services and Other Operating Expenditures		11,707.00	0.00	0.00	0.00	0.00	2.42	0.16		11,709.58
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		11,715.95	0.00	0.00	0.00	0.00	91,032.46	73,158.83	0.00	175,907.24
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		11,715.95	0.00	0.00	0.00	0.00	91,032.46	73,158.83	0.00	175,907.24
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										1,603,740.18
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)										7,060,603.89
	TOTAL COSTS										8,840,251.31

* 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	13,370,736.42	1,163,779.18
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)	13,370,736.42	1,163,779.18
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	1,384.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	1,384.00	

SELPA: (??)

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:

	State and Local	Local Only
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
Total exempt reductions	0.00	0.00

SELPA: (??)

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].

	State and Local	Local Only
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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (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)

0.00 (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: (??)

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	16,975,887.29		
b. Less: Expenditures paid from federal sources	2,455,252.90		
c. Expenditures paid from state and local sources	14,520,634.39	13,370,736.42	
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	14,520,634.39	13,370,736.42	1,149,897.97
d. Special education unduplicated pupil count	1,469	1,384	
e. Per capita state and local expenditures (A1c/A1d)	9,884.71	9,660.94	223.77

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	14,520,634.39		
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	14,520,634.39	0.00	14,520,634.39
b. Special education unduplicated pupil count	1,469		
c. Per capita state and local expenditures (A2a/A2b)	9,884.71	0.00	9,884.71

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: (??)

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	8,840,251.31	1,163,779.18	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,840,251.31	1,163,779.18	7,676,472.13
b. Per capita local expenditures (B1a/A1d)	6,017.87	840.88	5,176.99

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	8,840,251.31		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,840,251.31	0.00	8,840,251.31
b. Special education unduplicated pupil count	1,469		
c. Per capita local expenditures (B2a/B2b)	6,017.87	0.00	6,017.87

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.

Ormidis Trujillo
Contact Name

Director of Budget and Accounting
Title

916-567-5482
Telephone Number

otrujillo@natomas.k12.ca.us
E-mail Address

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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

SELPA: (??)

(Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets)	Adjustments*	TOTAL
A. Total 2014-15 State and Local Expenditures (LE-PY, Column A)		
1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets		0.00
2. Audit adjustments of 2014-15 special education expenditures not included in Line 1		0.00
3. Restatements of 2015-16 special education beginning fund balances not included in Line 1		0.00
4. Other adjustments not included in Line 1		0.00
5. 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4)	0.00	0.00
B. Total 2014-15 Local Expenditures (LE-PY, Column B)		
1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets		0.00
2. Audit adjustments of 2014-15 special education expenditures not included in Line 1		0.00
3. Restatements of 2015-16 special education beginning fund balances not included in Line 1		0.00
4. Other adjustments not included in Line 1		0.00
5. 2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4)	0.00	0.00
C. Unduplicated Pupil Count		
1. Amount reported in 2014-15 Report SEMA, LE-CY		0
2. Adjustments not included in Line C1		0
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	0	0

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

SELPA: (??) _____

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2015-16 Expenditures by SELPA (SE-CY) and the 2014-15 Expenditures by SELPA (SE-PY), to the CDE.

The federal Subsequent Years Rule is not applicable at the SELPA level, therefore the SELPA is not required to complete the Subsequent Years Tracking (SYT) worksheet to determine the comparison year for this SELPA Maintenance of Effort Calculation worksheet (SMC-A). That also explains why the SMC-A worksheet looks different from the LEA Maintenance of Effort Calculation (LMC-A).

However, the SELPA is required to compile the SYT worksheets of its participating LEAs into a summary SYT worksheet.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your SELPA 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 SELPA meets one of the conditions below, the SELPA 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: (??)

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].

	State and Local	Local Only
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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (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)

0.00 (f)

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (SE-CY Worksheet)	Actual Expenditures FY 2014-15 (SE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	0.00		
2. Less: Expenditures paid from federal sources	0.00		
3. Expenditures paid from state and local sources	0.00	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	0.00	0.00	0.00
4. Special education unduplicated pupil count	0	0	
5. Per capita state and local expenditures (A3/A4)	0.00	0.00	0.00

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2015-16	FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	0.00	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	0.00	0.00	0.00
b. Per capita local expenditures (B1a/A4)	0.00	0.00	0.00

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

Ormidis Trujillo
Contact Name

916-567-5482
Telephone Number

Director of Budget and Accounting
Title

Otrujillo@natomas.k12.ca.us
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,469
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,322,027.00	0.00	0.00	0.00	254,571.00	2,289,955.00	3,810,179.00		7,676,732.00
2000-2999	Classified Salaries	121,329.00	0.00	0.00	0.00	173,024.00	1,938,558.00	1,327,547.00		3,560,458.00
3000-3999	Employee Benefits	460,274.00	0.00	0.00	0.00	150,121.00	1,604,364.00	1,870,397.00		4,085,156.00
4000-4999	Books and Supplies	12,500.00	0.00	0.00	0.00	0.00	19,519.00	42,890.00		74,909.00
5000-5999	Services and Other Operating Expenditures	88,000.00	0.00	0.00	0.00	0.00	935,978.00	233,021.00		1,256,999.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00		7,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,011,130.00	0.00	0.00	0.00	577,716.00	6,788,374.00	7,284,034.00	0.00	16,661,254.00
7310	Transfers of Indirect Costs	1,090,605.00	0.00	0.00	0.00	0.00	0.00	0.00		1,090,605.00
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	1,090,605.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,090,605.00
	TOTAL COSTS	3,101,735.00	0.00	0.00	0.00	577,716.00	6,788,374.00	7,284,034.00	0.00	17,751,859.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,322,027.00	0.00	0.00	0.00	254,571.00	2,218,826.00	3,730,477.00		7,525,901.00
2000-2999	Classified Salaries	77,976.00	0.00	0.00	0.00	100.00	525,394.00	307,052.00		910,522.00
3000-3999	Employee Benefits	450,456.00	0.00	0.00	0.00	89,008.00	997,192.00	1,405,926.00		2,942,582.00
4000-4999	Books and Supplies	12,500.00	0.00	0.00	0.00	0.00	15,429.00	42,890.00		70,819.00
5000-5999	Services and Other Operating Expenditures	88,000.00	0.00	0.00	0.00	0.00	935,978.00	151,771.00		1,175,749.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00		7,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,957,959.00	0.00	0.00	0.00	343,679.00	4,692,819.00	5,638,116.00	0.00	12,632,573.00
7310	Transfers of Indirect Costs	802,089.00	0.00	0.00	0.00	0.00	0.00	0.00		802,089.00
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	802,089.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	802,089.00
	TOTAL BEFORE OBJECT 8980	2,760,048.00	0.00	0.00	0.00	343,679.00	4,692,819.00	5,638,116.00	0.00	13,434,662.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,046,441.00
	TOTAL COSTS									15,481,103.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	68,777.00	81,105.00		149,882.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	40,594.00	26,865.00		67,459.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	19,466.00		19,466.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	71,441.00		71,441.00
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	0.00	0.00	0.00	0.00	0.00	109,371.00	198,877.00	0.00	308,248.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	109,371.00	198,877.00	0.00	308,248.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									2,046,441.00
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)									7,641,654.00
	TOTAL COSTS									9,996,343.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,469
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,345,302.20	0.00	0.00	0.00	283,704.42	2,219,639.85	3,583,813.40		7,432,459.87
2000-2999	Classified Salaries	143,422.86	0.00	0.00	0.00	174,357.94	1,792,354.20	1,280,764.69		3,390,899.69
3000-3999	Employee Benefits	445,228.93	0.00	0.00	0.00	144,710.00	1,233,158.86	1,581,085.96		3,404,183.75
4000-4999	Books and Supplies	44,712.73	0.00	0.00	0.00	0.00	38,372.51	60,947.99		144,033.23
5000-5999	Services and Other Operating Expenditures	157,145.33	0.00	0.00	0.00	299.82	1,427,959.30	212,243.33		1,797,647.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	22,827.00	0.00	0.00	0.00	0.00	0.00	0.00		22,827.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,158,639.05	0.00	0.00	0.00	603,072.18	6,711,484.72	6,718,855.37	0.00	16,192,051.32
7310	Transfers of Indirect Costs	783,835.97	0.00	0.00	0.00	0.00	0.00	0.00		783,835.97
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)	0.00								0.00
	Total Indirect Costs	783,835.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	783,835.97
	TOTAL COSTS	2,942,475.02	0.00	0.00	0.00	603,072.18	6,711,484.72	6,718,855.37	0.00	16,975,887.29
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	7,484.97	0.00	0.00	0.00	0.00	69,498.90	82,602.43		159,586.30
2000-2999	Classified Salaries	51,810.04	0.00	0.00	0.00	174,258.22	1,300,128.55	982,209.18		2,508,405.99
3000-3999	Employee Benefits	10,146.94	0.00	0.00	0.00	54,937.24	435,547.03	414,760.44		915,391.65
4000-4999	Books and Supplies	25,137.93	0.00	0.00	0.00	0.00	26,086.05	11,248.75		62,472.73
5000-5999	Services and Other Operating Expenditures	24,157.30	0.00	0.00	0.00	6,548.38	67,235.68	120,194.05		218,135.41
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	118,737.18	0.00	0.00	0.00	235,743.84	1,898,496.21	1,611,014.85	0.00	3,863,992.08
7310	Transfers of Indirect Costs	195,001.00	0.00	0.00	0.00	0.00	0.00	0.00		195,001.00
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	195,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,001.00
	TOTAL BEFORE OBJECT 8980	313,738.18	0.00	0.00	0.00	235,743.84	1,898,496.21	1,611,014.85	0.00	4,058,993.08
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,603,740.18
	TOTAL COSTS									2,455,252.90

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	1,337,817.23	0.00	0.00	0.00	283,704.42	2,150,140.95	3,501,210.97		7,272,873.57
2000-2999	Classified Salaries	91,612.82	0.00	0.00	0.00	99.72	492,225.65	298,555.51		882,493.70
3000-3999	Employee Benefits	435,081.99	0.00	0.00	0.00	89,772.76	797,611.83	1,166,325.52		2,488,792.10
4000-4999	Books and Supplies	19,574.80	0.00	0.00	0.00	0.00	12,286.46	49,699.24		81,560.50
5000-5999	Services and Other Operating Expenditures	132,988.03	0.00	0.00	0.00	(6,248.56)	1,360,723.62	92,049.28		1,579,512.37
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	22,827.00	0.00	0.00	0.00	0.00	0.00	0.00		22,827.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,039,901.87	0.00	0.00	0.00	367,328.34	4,812,988.51	5,107,840.52	0.00	12,328,059.24
7310	Transfers of Indirect Costs	588,834.97	0.00	0.00	0.00	0.00	0.00	0.00		588,834.97
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)	0.00								0.00
	Total Indirect Costs	588,834.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588,834.97
	TOTAL BEFORE OBJECT 8980	2,628,736.84	0.00	0.00	0.00	367,328.34	4,812,988.51	5,107,840.52	0.00	12,916,894.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,603,740.18
	TOTAL COSTS									14,520,634.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	32,890.50		32,890.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	79,094.64	18,856.64		97,951.28
3000-3999	Employee Benefits	8.95	0.00	0.00	0.00	0.00	10,698.46	14,419.10		25,126.51
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,236.94	6,992.43		8,229.37
5000-5999	Services and Other Operating Expenditures	11,707.00	0.00	0.00	0.00	0.00	2.42	0.16		11,709.58
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	11,715.95	0.00	0.00	0.00	0.00	91,032.46	73,158.83	0.00	175,907.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	11,715.95	0.00	0.00	0.00	0.00	91,032.46	73,158.83	0.00	175,907.24
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,603,740.18
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)									7,060,603.89
	TOTAL COSTS									8,840,251.31

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

SELPA: (??)

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: (??)

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].

	State and Local	Local Only
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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (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)

0.00 (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: (??)

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	17,751,859.00		
b. Less: Expenditures paid from federal sources	2,270,756.00		
c. Expenditures paid from state and local sources	15,481,103.00	14,520,634.39	
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	15,481,103.00	14,520,634.39	960,468.61
d. Special education unduplicated pupil count	1,469	1,469	
e. Per capita state and local expenditures (A1c/A1d)	10,538.53	9,884.71	653.82

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	15,481,103.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	15,481,103.00	0.00	15,481,103.00
b. Special education unduplicated pupil count	1,469		
c. Per capita state and local expenditures (A2a/A2b)	10,538.53	0.00	10,538.53

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: (??)

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	9,996,343.00	8,840,251.31	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,996,343.00	8,840,251.31	1,156,091.69
b. Per capita local expenditures (B1a/A1d)	6,804.86	6,017.87	786.99

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	9,996,343.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,996,343.00	0.00	9,996,343.00
b. Special education unduplicated pupil count	1,469		
c. Per capita local expenditures (B2a/B2b)	6,804.86	0.00	6,804.86

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.

Ormidis Trujillo
Contact Name

916-567-5482
Telephone Number

Director of Budget and Accounting
Title

Otrujillo@natomas.k12.ca.us
E-mail Address

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations (non-add)		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations (non-add)		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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

SELPA: (??) _____

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2016-17 Budget by SELPA (SE-B) and the 2015-16 Expenditures by SELPA (SE-B), to the CDE.

The federal Subsequent Years Rule is not applicable at the SELPA level, therefore the SELPA is not required to complete the Subsequent Years Tracking (SYT) worksheet to determine the comparison year for this SELPA Maintenance of Effort Calculation worksheet (SMC-B). That also explains why the SMC-B worksheet looks different from the LEA Maintenance of Effort Calculation (LMC-B).

However, the SELPA is required to compile the SYT worksheets of its participating LEAs into a summary SYT worksheet.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your SELPA 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 SELPA meets one of the conditions below, the SELPA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

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

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

SELPA: (??)

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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (SB-B Worksheet)	Actual Expenditures FY 2015-16 (SE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	0.00		
2. Less: Expenditures paid from federal sources	0.00		
3. Expenditures paid from state and local sources	0.00	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	0.00	0.00	0.00
4. Special education unduplicated pupil count	0	0	
5. Per capita state and local expenditures (A3/A4)	0.00	0.00	0.00

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	0.00	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	0.00	0.00	0.00
b. Per capita local expenditures (B1a/A4)	0.00	0.00	0.00

If one or both of the differences in Column C are positive (current year budgeted local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

Ormidis Trujillo
Contact Name

916-567-5482
Telephone Number

Director of Budget and Accounting
Title

Otrujillo@natomas.k12.ca.us
E-mail Address

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	(1,550,238.42)	0.00	(245,511.40)				
Other Sources/Uses Detail					890,123.82	0.00		
Fund Reconciliation							1,561,720.47	1,238,629.77
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,563,441.49	0.00	0.00	0.00				
Other Sources/Uses Detail					162,000.00	858,109.50		
Fund Reconciliation							1,089,305.94	1,260,201.24
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	62,606.25
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							50.19	1,516.84
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(13,203.07)	245,511.40	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	397.64
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			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						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					229,182.56	25,051,585.28		
Fund Reconciliation							176,490.85	6,302,314.98
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					24,520.58	808,143.18		
Fund Reconciliation							70,410.46	162,284.20
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,569,013.98	157,002.98		
Fund Reconciliation							6,329,721.50	199,748.49
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,563,441.49	(1,563,441.49)	245,511.40	(245,511.40)	26,874,840.94	26,874,840.94	9,227,699.41	9,227,699.41

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Unaudited Actuals
2015-16 Unaudited Actuals
Technical Review Checks

Natomas Unified

Sacramento County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.