

Central Unified School District



2015-2016 Unaudited Actuals

PRESENTED TO
BOARD OF TRUSTEES

September 13, 2016

MARK G. SUTTON,
SUPERINTENDENT

KELLY PORTERFIELD,
ASSISTANT SUPERINTENDENT, CBO

YOLANDA BALLADARES,
DIRECTOR, FISCAL SERVICES



4605 N. Polk Avenue, Fresno, CA 93722

Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

Trustee Area 1	Mr. Cesar Granda
Trustee Area 2	Mr. Ruben Coronado
Trustee Area 3	Mr. Leonard G. Ramirez
Trustee Area 4	Mr. Richard Atkins
Trustee Area 5	Mrs. Cyndi Berube
Trustee Area 6	Mrs. Terry Cox
Trustee Area 7	Mr. Rama Dawar

SUPERINTENDENT'S CABINET

Superintendent	Mr. Mark G. Sutton
Assistant Superintendent, Chief Academic Officer	Dr. Laurel Ashlock
Assistant Superintendent, Professional Development	Mrs. Ketti Davis
Assistant Superintendent, Chief Business Officer	Mr. Kelly Porterfield
Assistant Superintendent, Human Resources	Mr. Jack Kelejian
Administrator, Special Education & Support Services	Mrs. Andrea Valadez
Director, 7-12 & Adult Education	Mr. Paul Birrell
Director, K-8 Education	Dr. Tami Boatright

TOTAL EMPLOYEES (includes vacant positions)

Certificated	791.70 F.T.E.
Classified	486.77 F.T.E.
Management/Confidential/Supervisor	169.13 F.T.E.

STUDENT ENROLLMENT

K-12 Regular Education – 2015/16 CBEDS	15,717
FCOE Operated	115

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Mike Ota, Principal
4885 North Biola
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Julie Shafer, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Sandra Morehead, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Julie Smith, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
Charlene Graham, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Christine Pennington, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Colette Bolger, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Polk K-6
Geoff Garratt II, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Michelle Bergmann, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Michelle Vargas, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Patricia McCurley, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Esther Kaercher, Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Ruben Diaz, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Tilley K-6
Karen Davis, Principal
2280 North Valentine
Fresno, CA 93722
(559) 512-6912

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Jeff Wimp, Principal
4443 West Weldon
Fresno, CA 93722
(559)276-5270

Glacier Point Middle School
Heather Kuyper, Principal
4055 N Bryan
Fresno, CA 93723
(559)276-3105

Rio Vista Middle School
Joe Bracamonte, Principal
6240 West Palo Alto
Fresno, CA 93722
(559)276-3185

HIGH SCHOOLS

Central East
Robert Perez, Principal
3535 N. Cornelia
Fresno, CA 93722
(559)276-0280

Central West
Robert Perez, Principal
2045 N. Dickenson
Fresno, CA 93723
(559)276-5276

ADULT ED/ALTERNATIVE EDUCATION

Pershing High School
Hugh "Nick" Hustedde, Principal
855 West Nielsen
Fresno, CA 93706
(559) 268-2277

Pathway Community Day
Hugh "Nick" Hustedde, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

Central Learning Adult School Site
Dr. Jose Reyes, Director
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

Guiding Principles

- **Belief:** Every student can learn.
- **Vision:** Every student is prepared for success in college, career, and community.
- **Mission:** Every student will engage in rigorous, relevant, standards-based instruction in every classroom every day to ensure student learning.
- **Core Values:** Character, leadership, innovation, continuous improvement.

District Goals

- Goal 1: Learning for Academic Excellence:**
Every year every student will attain mastery learning of skills and concepts provided through engaging and challenging best practice instruction in a system that provides social and emotional support as evidenced by student outcome data.
- Goal 2: Staff Recruitment and Development for Academic Excellence:**
Every year every staff member will be recruited, hired, and retained based upon coherence in knowledge, practice and beliefs about student learning, instructional best practice, assessment to guide decision making, and continuous improvement for increased student learning.
- Goal 3: Support System for Academic Excellence:**
Every year every support system, department and staff member will be focused on providing resources and assistance necessary to ensure that systems enhance student learning.

CENTRAL UNIFIED SCHOOL DISTRICT 2015-2016 UNAUDITED ACTUALS OVERVIEW

Central Unified School District's Unaudited Actual Budget is compiled using the actual revenue and expenditures from 2015-16.

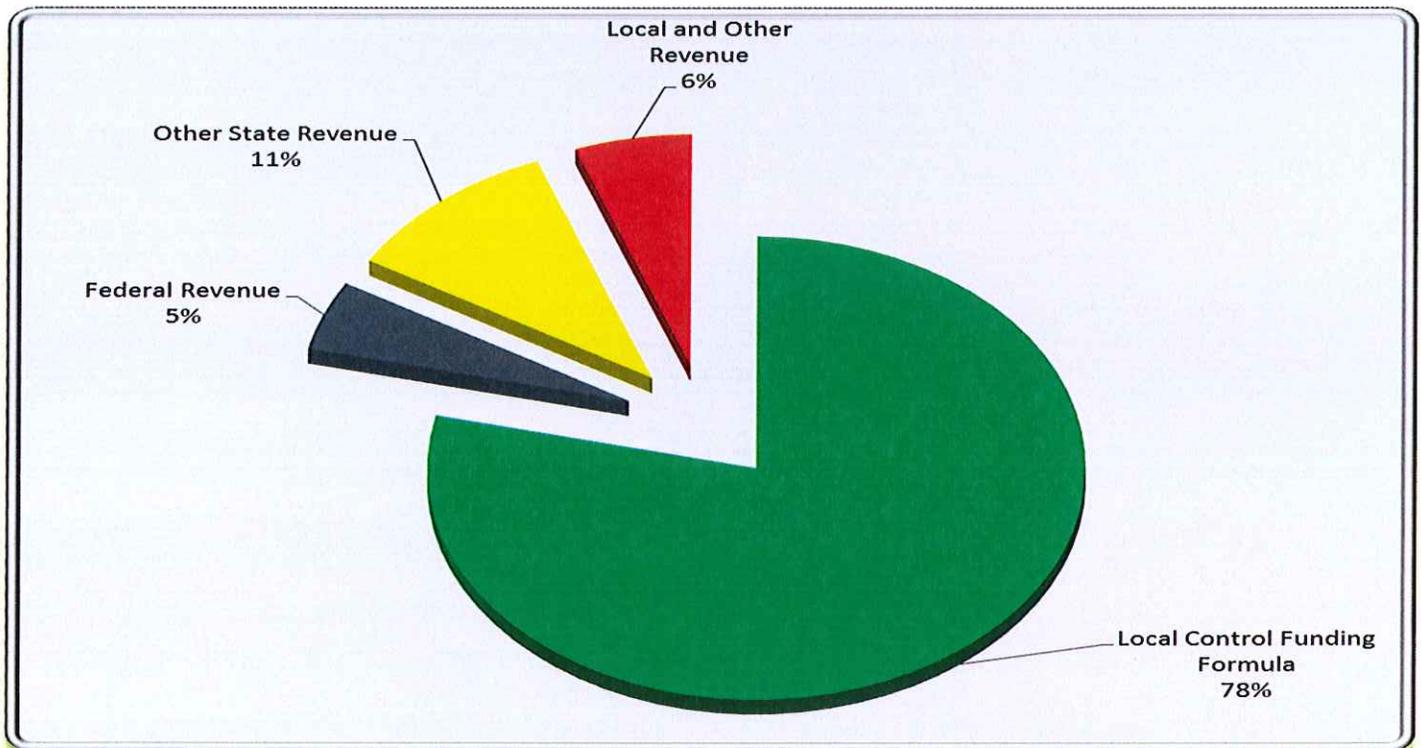
The Unaudited Actual Financial Reports are presented to the governing board for acceptance on or before September 15th and submitted to the county office of education to be forwarded to the State Superintendent of Public Instruction (Education Code Section 42100).

Comparison of the 2015-16 budget between Estimated Unaudited Actuals and Unaudited Actuals ending balances are as follows:

<u>INCOME</u>	<u>ESTIMATED ACUTALS</u>	<u>UNAUDITED ACTUALS</u>	<u>DIFFERENCE</u>
LCFF Revenue	\$128,986,604	\$128,674,140	(\$ 312,464)
Federal Revenue	\$ 8,974,847	\$ 7,955,423	(\$1,019,424)
Other State Revenue	\$ 16,247,806	\$ 17,621,387	\$ 1,373,581
Other Local Revenue	\$ 9,264,869	\$ 9,430,166	\$ 165,297
Totals	\$163,474,126	\$163,681,116	\$ 206,990

The difference on the LCFF funds is due mainly to the ADA projections and a slight decrease of the percentage of GAP funding. The Federal Revenue has been deferred to the 2016-17 budget and represents the carryover for those federal programs, with the biggest portion being Title I and Title II. In Other State Revenue the increase is due to CalSTRs on-behalf payment. Other Local Revenue includes rebates, Migrant, After School Programs, ROP, Kaiser Grants, Co-Curricular, State Water resources grant, etc.

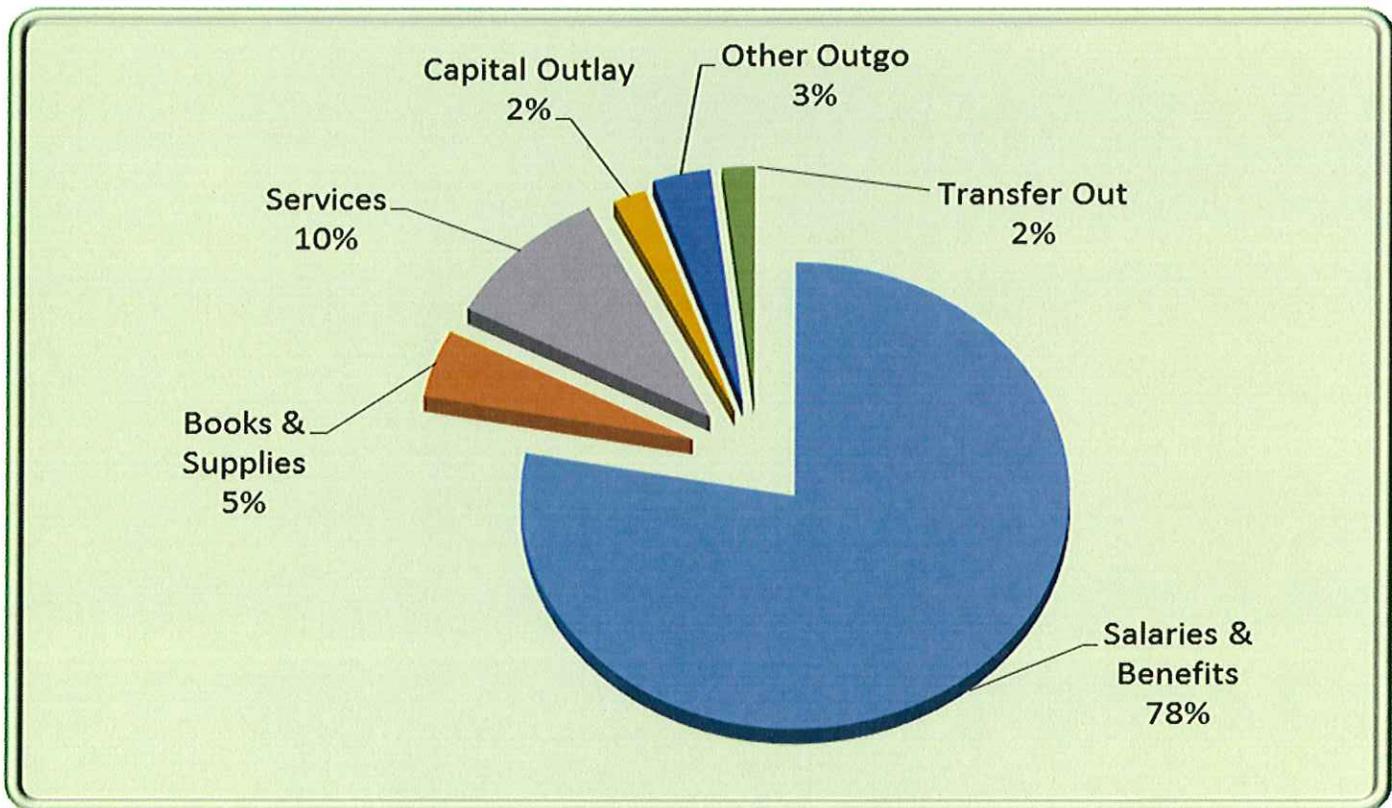
REVENUE



<u>EXPENDITURES</u>	<u>ESTIMATED ACTUALS</u>	<u>UNAUDITED ACTUALS</u>	<u>DIFFERENCE</u>
Salaries & Benefits	\$117,079,786	\$115,495,686	(\$1,584,100)
Books & Supplies	\$ 10,015,898	\$ 6,948,787	(\$3,067,111)
Services & Other Operating Expenses	\$ 17,750,266	\$ 14,850,517	(\$2,899,749)
Capital Outlay	\$ 3,564,756	\$ 2,915,524	(\$ 649,232)
Other Outgo	\$ 5,197,725	\$ 5,105,633	(\$ 92,092)
Transfer Out	\$ 2,500,000	\$ 2,874,545	\$ 374,545
Totals	\$156,108,431	\$148,190,692	(\$7,917,739)

The difference on Salaries & Benefits reflects budgeted vacant positions that were not filled until late in the year or were left vacant and the CalSTRs on-behalf payment. The decrease in books and supplies reflect savings on not purchasing additional tablets and instructional materials. The decrease in services and other operating expenses reflect savings on insurance, travel and conference, maintenance projects and the well project that will carry over to subsequent years. Capital Outlay decrease is associated with project expenditures that will carry over to subsequent years. Other Outgo decrease is associated with the district allowable indirect charge on actual expenditures. The increase in Transfer out was to cover the Health Insurance Fund for increased expenditures.

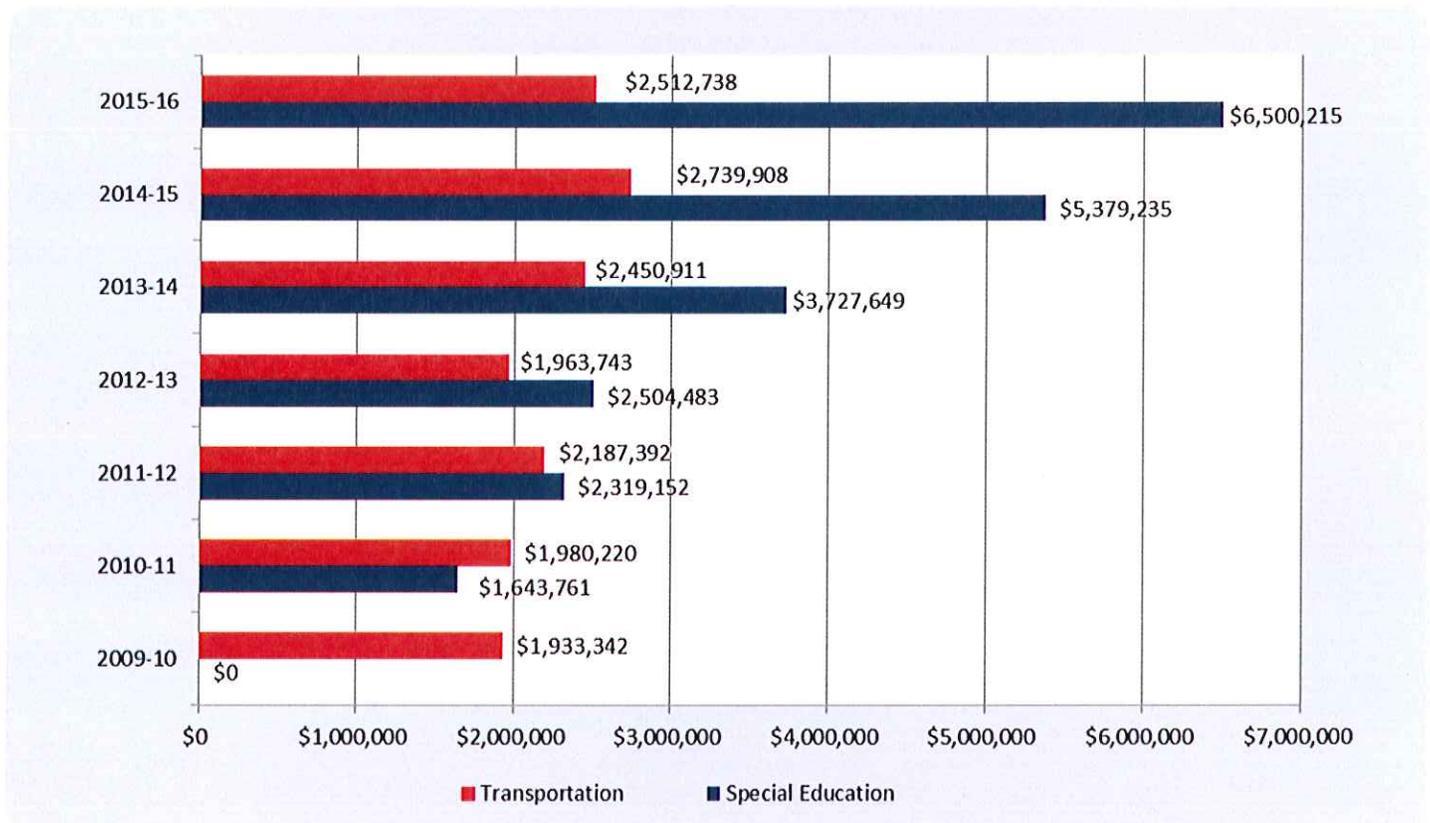
EXPENSES



GENERAL FUND CONTRIBUTIONS

The District's General Fund contributes additional funds to successfully operate programs that the State does not adequately fund. The District continues major contributions to our Special Education and Transportation programs and minor contributions to programs such as Attendance Incentive, School Safety, Ag Vocation, Community Day, Deferred Maintenance, Aquatics, CUTA Class Overage Fund and Elective Class Projects.

MAJOR CONTRIBUTIONS



Overview of the 2015-16 Fiscal Year

Central Unified had an overall net increase of \$15,490,424 with an ending fund balance of \$37,491,248. The ending fund balance consists of a \$7,409,534.58 (5%) reserve for economic uncertainties, \$4,123,861 restricted programs, \$25,000 revolving cash, \$6,671.25 stores inventory with remaining funds unassigned.

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.50%
	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	\$104,385,672.11
	Appropriations Subject to Limit	\$104,385,672.11
	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.	6.17%
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 13, 2016

To the Superintendent of Public Instruction:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Rick Martin
Name
Deputy Superintendent
Title
559-265-3083 ext. 3307
Telephone
rmartin@fcoe.org
E-mail Address

Yolanda Balladares
Name
Director of Fiscal Services
Title
559-274-4700 ext 63106
Telephone
yballadares@centralusd.k12.ca.gov
E-mail Address

**Fund 01 – General Fund
Unrestricted/Restricted**

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	128,674,139.94	0.00	128,674,139.94	141,428,933.00	0.00	141,428,933.00	9.9%
2) Federal Revenue		8100-8299	209,026.16	7,746,396.61	7,955,422.77	21,228.00	8,795,635.42	8,816,863.42	10.8%
3) Other State Revenue		8300-8599	10,798,034.74	6,823,352.63	17,621,387.37	6,008,386.00	5,616,199.74	11,624,585.74	-34.0%
4) Other Local Revenue		8600-8799	2,000,268.46	7,429,897.52	9,430,165.98	1,179,828.60	6,892,164.76	8,071,993.36	-14.4%
5) TOTAL REVENUES			141,681,469.30	21,999,646.76	163,681,116.06	148,638,375.60	21,303,999.92	169,942,375.52	3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	53,814,864.46	8,754,351.26	62,569,215.72	56,697,704.26	9,486,845.49	66,184,549.75	5.8%
2) Classified Salaries		2000-2999	14,998,994.54	4,749,384.62	19,748,379.16	15,868,912.44	5,235,485.46	20,904,397.90	5.9%
3) Employee Benefits		3000-3999	24,743,250.04	8,434,840.74	33,178,090.78	26,558,617.74	9,055,057.93	35,613,675.67	7.3%
4) Books and Supplies		4000-4999	3,977,386.51	2,971,400.53	6,948,787.04	5,682,863.98	3,252,195.01	8,935,058.99	28.6%
5) Services and Other Operating Expenditures		5000-5999	11,021,670.74	3,828,846.39	14,850,517.13	11,502,875.60	6,774,650.19	18,277,525.79	23.1%
6) Capital Outlay		6000-6999	1,785,665.86	1,129,857.65	2,915,523.51	3,513,777.43	5,042,425.38	8,556,202.81	193.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,109,433.74	2,432,595.46	5,542,029.20	3,698,107.00	3,742,794.79	7,440,901.79	34.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,733,545.33)	1,297,148.96	(436,396.37)	(2,217,578.58)	1,737,622.58	(479,958.00)	10.0%
9) TOTAL EXPENDITURES			111,717,720.56	33,598,425.61	145,316,146.17	121,105,279.87	44,327,076.83	165,432,356.70	13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			29,963,748.74	(11,598,778.85)	18,364,969.89	27,533,095.73	(23,023,076.91)	4,510,018.82	-75.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	2,874,545.43	0.00	2,874,545.43	2,500,000.00	0.00	2,500,000.00	-13.0%
b) Transfers Out		8930-8979	0.00	0.00	0.00	0.00	4,412,888.85	4,412,888.85	New
2) Other Sources/Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		8980-8999	(13,262,346.57)	13,262,346.57	0.00	(16,901,727.59)	16,901,727.59	0.00	0.0%
b) Uses			(16,136,892.00)	13,262,346.57	(2,874,545.43)	(19,401,727.59)	21,314,616.44	1,912,888.85	-166.5%
3) Contributions									
4) TOTAL OTHER FINANCING SOURCES/USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,826,856.74	1,663,567.72	15,490,424.46	8,131,368.14	(1,708,460.47)	6,422,907.67	-58.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	19,540,530.90	2,460,292.92	22,000,823.82	33,367,387.64	4,123,860.64	37,491,248.28	70.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			19,540,530.90	2,460,292.92	22,000,823.82	33,367,387.64	4,123,860.64	37,491,248.28	70.4%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	19,540,530.90	2,460,292.92	22,000,823.82	33,367,387.64	4,123,860.64	37,491,248.28	70.4%
e) Adjusted Beginning Balance (F1c + F1d)			33,367,387.64	4,123,860.64	37,491,248.28	41,498,755.78	2,415,400.17	43,914,155.95	17.1%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance			25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
a) Nonspendable		9711	6,671.25	0.00	6,671.25	6,671.25	0.00	6,671.25	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,123,860.64	4,123,860.64	0.00	2,415,400.17	2,415,400.17	-41.4%
b) Restricted									
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated			7,409,534.58	0.00	7,409,534.58	8,396,617.84	0.00	8,396,617.84	13.3%
Reserve for Economic Uncertainties		9789							
Unassigned/Unappropriated Amount		9790	25,926,181.81	0.00	25,926,181.81	33,070,466.69	0.00	33,070,466.69	27.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Central Unified
Fresno County

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)	
G. ASSETS							
1) Cash		9110	39,744,291.37	(1,018,817.56)	38,725,473.81		
a) in County Treasury		9111	303,006.00	0.00	303,006.00		
1) Fair Value Adjustment to Cash in County Treasury		9120	15,023.92	0.00	15,023.92		
b) in Banks		9130	25,000.00	0.00	25,000.00		
c) in Revolving Fund		9135	3,388,668.58	0.00	3,388,668.58		
d) with Fiscal Agent		9140	0.00	0.00	0.00		
e) collections awaiting deposit		9150	0.00	0.00	0.00		
2) Investments		9200	1,344,788.72	6,181,151.91	7,525,940.63		
3) Accounts Receivable		9290	0.00	0.00	0.00		
4) Due from Grantor Government		9310	419,644.25	0.00	419,644.25		
5) Due from Other Funds		9320	6,671.25	0.00	6,671.25		
6) Stores		9330	0.00	0.00	0.00		
7) Prepaid Expenditures		9340	0.00	0.00	0.00		
8) Other Current Assets			45,247,094.09	5,162,334.35	50,409,428.44		
9) TOTAL ASSETS							
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	8,143,509.74	872,835.64	9,016,345.38		
2) Due to Grantor Governments		9590	0.00	0.00	0.00		
3) Due to Other Funds		9610	416,196.71	0.00	416,196.71		
4) Current Loans		9640	3,320,000.00	0.00	3,320,000.00		
5) Unearned Revenue		9650	0.00	165,638.07	165,638.07		
6) TOTAL LIABILITIES			11,879,706.45	1,038,473.71	12,918,180.16		
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			33,367,387.64	4,123,860.64	37,491,248.28		
(must agree with line F2) (G9 + H2) - (I6 + J2)							

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment	93,986,283.00	0.00	93,986,283.00	106,251,364.00	0.00	106,251,364.00	13.0%
State Aid - Current Year	20,532,127.00	0.00	20,532,127.00	20,493,368.00	0.00	20,493,368.00	-0.2%
Education Protection Account State Aid - Current Year	(529,221.00)	0.00	(529,221.00)	0.00	0.00	0.00	-100.0%
State Aid - Prior Years	156,014.41	0.00	156,014.41	156,014.00	0.00	156,014.00	0.0%
Tax Relief Subventions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions	3,700.20	0.00	3,700.20	3,700.00	0.00	3,700.00	0.0%
Timber Yield Tax	14,424,755.38	0.00	14,424,755.38	14,424,755.00	0.00	14,424,755.00	0.0%
Other Subventions/In-Lieu Taxes	688,114.95	0.00	688,114.95	689,101.00	0.00	689,101.00	0.1%
County & District Taxes	17,460.93	0.00	17,460.93	20,242.00	0.00	20,242.00	15.9%
Secured Roll Taxes	246,540.02	0.00	246,540.02	246,540.00	0.00	246,540.00	0.0%
Unsecured Roll Taxes	(998,269.77)	0.00	(998,269.77)	(998,270.00)	0.00	(998,270.00)	0.0%
Prior Years' Taxes	142,118.25	0.00	142,118.25	142,119.00	0.00	142,119.00	0.0%
Supplemental Taxes	3,766.55	0.00	3,766.55	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)	1,500.04	0.00	1,500.04	0.00	0.00	0.00	-100.0%
Royalties and Bonuses	(750.02)	0.00	(750.02)	0.00	0.00	0.00	-100.0%
Other In-Lieu Taxes	128,674,139.94	0.00	128,674,139.94	141,428,933.00	0.00	141,428,933.00	9.9%
Less: Non-LCFF (50%) Adjustment							
Subtotal, LCFF Sources							
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Central Unified
Fresno County

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL LCFF SOURCES	128,674,139.94	0.00	128,674,139.94	141,428,933.00	0.00	141,428,933.00	9.9%
FEDERAL REVENUE							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	2,393,223.00	2,393,223.00	0.00	2,391,743.00	2,391,743.00	-0.1%
Special Education Discretionary Grants	0.00	168,088.00	168,088.00	0.00	181,380.00	181,380.00	7.9%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	32,835.81	32,835.81	0.00	53,960.00	53,960.00	64.3%
Pass-Through Revenues from Federal Sources	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		4,202,748.61	4,202,748.61		5,148,459.05	5,148,459.05	22.5%
NCLB: Title I, Part D, Local Delinquent Programs		8,429.38	8,429.38		25,556.06	25,556.06	203.2%
NCLB: Title II, Part A, Teacher Quality		263,335.80	263,335.80		613,049.20	613,049.20	132.8%
NCLB: Title III, Immigrant Education Program		22,078.90	22,078.90		41,328.58	41,328.58	87.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Central Unified
Fresno County

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		209,080.32	209,080.32		196,631.53	196,631.53	-6.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 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		149,527.26	149,527.26		143,528.00	143,528.00	-4.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	209,026.16	297,049.53	506,075.69	21,228.00	0.00	21,228.00	-95.8%
TOTAL FEDERAL REVENUE			209,026.16	7,746,396.61	7,955,422.77	21,228.00	8,795,635.42	8,816,863.42	10.8%
OTHER STATE REVENUE									
Other State Apportionments				0.00	0.00		0.00	0.00	0.0%
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	75,216.51	0.00	75,216.51	54,600.00	0.00	54,600.00	-27.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,402,754.00	0.00	8,402,754.00	3,738,786.00	0.00	3,738,786.00	-55.5%
Lottery - Unrestricted and Instructional Materials		8560	2,296,491.11	794,852.63	3,091,343.74	2,200,000.00	795,000.00	2,995,000.00	-3.1%
Tax Relief Subventions Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		589,270.00	589,270.00		589,270.00	589,270.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Central Unified
Fresno County

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,573.12	5,439,230.00	5,462,803.12	15,000.00	4,231,929.74	4,246,929.74	-22.3%
TOTAL OTHER STATE REVENUE			10,798,034.74	6,823,352.63	17,621,387.37	6,008,366.00	5,616,199.74	11,624,565.74	-34.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Central Unified
Fresno County

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	15,122.38	0.00	15,122.38	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	3,604.13	3,604.13	0.00	0.00	0.00	-100.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	20,909.50	0.00	20,909.50	15,000.00	0.00	15,000.00	-28.3%
Interest	407,876.44	0.00	407,876.44	350,000.00	0.00	350,000.00	-14.2%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	64,534.00	813,763.76	878,297.76	59,828.60	543,835.00	603,663.60	-31.3%
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment	750.02	0.00	750.02	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,479,216.12	1,777,264.63	3,256,480.75	755,000.00	1,646,013.76	2,401,013.76	-26.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	11,860.00	0.00	11,860.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,835,265.00	4,835,265.00		4,702,316.00	4,702,316.00	-2.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	2,000,268.46	7,429,897.52	9,430,165.98	1,179,828.60	6,892,164.76	8,071,993.36	-14.4%
TOTAL, OTHER LOCAL REVENUE			141,681,469.30	21,999,646.76	163,681,116.06	148,638,375.60	21,303,999.92	169,942,375.52	3.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	43,012,223.95	5,957,787.72	48,970,011.67	45,039,804.40	6,338,385.17	51,378,189.57	4.9%
Certificated Pupil Support Salaries		1200	5,618,625.87	1,272,352.48	6,890,978.35	6,177,237.30	1,475,639.87	7,652,877.17	11.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,396,151.11	823,700.28	5,219,851.39	4,716,422.05	934,327.15	5,650,749.20	8.3%
Other Certificated Salaries		1900	787,863.53	700,510.78	1,488,374.31	784,240.51	738,493.30	1,502,733.81	1.0%
TOTAL CERTIFICATED SALARIES			53,814,864.46	8,754,351.26	62,569,215.72	56,697,704.26	9,486,845.49	66,184,549.75	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	775,980.82	2,630,702.37	3,406,683.19	841,844.50	2,952,127.39	3,793,971.89	11.4%
Classified Support Salaries		2200	7,902,839.80	1,217,924.07	9,120,763.87	8,267,315.57	1,325,698.88	9,593,014.45	5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,617,017.02	486,920.41	2,103,937.43	1,535,316.50	514,820.96	2,050,137.46	-2.6%
Clerical, Technical and Office Salaries		2400	4,166,660.20	214,387.54	4,381,047.74	4,436,122.97	226,265.78	4,662,388.75	6.4%
Other Classified Salaries		2900	536,496.70	199,450.23	735,946.93	588,312.90	216,572.45	804,885.35	9.4%
TOTAL CLASSIFIED SALARIES			14,998,994.54	4,749,384.62	19,748,379.16	15,668,912.44	5,235,485.46	20,904,397.90	5.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,685,772.84	4,705,145.21	10,390,918.05	7,035,404.84	4,962,459.66	11,997,864.50	15.5%
PERS		3201-3202	1,555,397.59	440,325.41	1,995,723.00	1,855,069.16	544,161.23	2,399,230.39	20.2%
OASDI/Medicare/Alternative		3301-3302	1,809,854.82	450,574.81	2,260,429.63	1,977,899.71	524,433.38	2,502,333.09	10.7%
Health and Welfare Benefits		3401-3402	12,155,435.64	2,502,951.29	14,658,386.93	12,939,555.46	2,716,744.89	15,656,300.35	6.8%
Unemployment Insurance		3501-3502	34,403.02	6,730.32	41,133.34	50,597.98	8,112.53	58,710.51	42.7%
Workers' Compensation		3601-3602	1,344,142.29	274,448.29	1,618,590.58	1,495,760.17	299,146.24	1,794,906.41	10.9%
OPEB, Allocated		3701-3702	2,158,243.84	54,665.41	2,212,909.25	1,200,000.00	0.00	1,200,000.00	-45.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	4,330.42	0.00	4,330.42	New
TOTAL EMPLOYEE BENEFITS			24,743,250.04	8,434,840.74	33,178,090.78	26,558,617.74	9,055,057.93	35,613,675.67	7.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	106,096.56	166,216.76	272,313.32	968,260.23	340,413.49	1,308,673.72	380.6%
Books and Other Reference Materials		4200	115,282.65	86,877.73	202,160.38	79,732.01	15,662.37	95,394.38	-52.8%
Materials and Supplies		4300	3,230,165.83	2,345,502.64	5,575,668.47	3,942,135.39	2,659,540.46	6,601,675.85	18.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	525,841.47	372,803.40	898,644.87	692,736.35	236,578.69	929,315.04	3.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			3,977,386.51	2,971,400.53	6,948,787.04	5,682,863.98	3,252,195.01	8,935,058.99	28.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	89,918.72	480,621.66	570,540.38	227,000.00	486,139.40	713,139.40	25.0%
Travel and Conferences		5200	273,790.01	143,679.23	417,469.24	362,491.31	211,049.37	573,540.68	37.4%
Dues and Memberships		5300	45,102.32	5,967.50	51,069.82	53,888.65	19,460.58	73,349.23	43.6%
Insurance		5400 - 5450	1,194,820.56	0.00	1,194,820.56	763,476.60	0.00	763,476.60	-36.1%
Operations and Housekeeping Services		5500	3,464,776.94	736.08	3,465,513.02	3,549,348.89	4,380.00	3,553,728.89	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,109,540.50	1,086,246.97	2,195,787.47	1,458,261.75	1,027,541.12	2,485,802.87	13.2%
Transfers of Direct Costs		5710	(88,249.99)	88,245.49	(4.50)	(63,291.56)	63,291.56	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	92.42	21,779.69	21,872.11	(2,520.19)	8,538.32	6,018.13	-72.5%
Professional/Consulting Services and Operating Expenditures		5800	3,717,741.46	1,983,676.02	5,711,417.48	3,446,542.63	4,941,826.52	8,388,369.15	46.9%
Communications		5900	1,214,137.80	7,893.75	1,222,031.55	1,707,677.52	12,423.32	1,720,100.84	40.8%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			11,021,670.74	3,828,846.39	14,850,517.13	11,502,875.60	6,774,650.19	18,277,525.79	23.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Central Unified
Fresno County

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY							
Land	17,875.00	0.00	17,875.00	28,250.00	0.00	28,250.00	63.6%
Land Improvements	31,930.52	270,233.00	302,163.52	35,179.33	300,925.00	336,104.33	11.2%
Buildings and Improvements of Buildings	1,020,245.65	728,549.60	1,748,795.25	1,820,852.83	92,012.42	1,912,865.25	9.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	282,540.51	124,429.05	406,969.56	791,404.34	4,604,305.47	5,395,709.81	1225.8%
Equipment Replacement	433,074.18	6,646.00	439,720.18	837,090.93	45,182.49	882,273.42	100.6%
TOTAL CAPITAL OUTLAY	1,785,665.86	1,129,857.65	2,915,523.51	3,513,777.43	5,042,425.38	8,556,202.81	193.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00	0.00	10,669.00	0.00	10,669.00	New
State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	560,297.00	402,418.62	962,715.62	1,100,000.00	352,000.00	1,452,000.00	50.8%
Payments to County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6500	0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	0.00	0.00		0.00	0.00	0.0%
To JPAs							
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	0.00	0.00		0.00	0.00	0.0%
To JPAs							
Other Transfers of Apportionments	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F			
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)		Unrestricted (D)	Restricted (E)	
Debt Service										
Debt Service - Interest		7438	1,181,610.99	1,099,136.74	82,474.25	1,137,438.00	1,137,438.00	42,723.21	1,180,161.21	-0.1%
Other Debt Service - Principal		7439	3,397,702.59	1,450,000.00	1,947,702.59	1,450,000.00	1,450,000.00	3,348,071.58	4,798,071.58	41.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,542,029.20	3,109,433.74	2,432,595.46	3,688,107.00	3,688,107.00	3,742,794.79	7,440,901.79	34.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs		7310	0.00	(1,297,148.96)	1,297,148.96	(1,737,622.58)	(1,737,622.58)	1,737,622.58	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(436,396.37)	(436,396.37)	0.00	(479,956.00)	(479,956.00)	0.00	(479,956.00)	10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(436,396.37)	(1,733,545.33)	1,297,148.96	(2,217,578.58)	(2,217,578.58)	1,737,622.58	(479,956.00)	10.0%
TOTAL, EXPENDITURES			145,316,146.17	111,717,720.56	33,598,425.61	121,105,279.87	121,105,279.87	44,327,076.83	165,432,356.70	13.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Central Unified
Fresno County

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN							
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	2,874,545.43	0.00	2,874,545.43	2,500,000.00	0.00	2,500,000.00	-13.0%
Other Authorized Interfund Transfers Out	2,874,545.43	0.00	2,874,545.43	2,500,000.00	0.00	2,500,000.00	-13.0%
(b) TOTAL INTERFUND TRANSFERS OUT							
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	4,412,888.85	4,412,888.85	New
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	4,412,888.85	4,412,888.85	New
(c) TOTAL SOURCES							

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES							
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	(13,262,346.57)	13,262,346.57	0.00	(16,901,727.59)	16,901,727.59	0.00	0.0%
Contributions from Restricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS							
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	(16,136,892.00)	13,262,346.57	(2,874,545.43)	(19,401,727.59)	21,314,616.44	1,912,888.85	-166.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Central Unified
Fresno County

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Total Fund col. D + E (F)				
			Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)			
A. REVENUES									
1) LCFF Sources		8010-8099	128,674,139.94	0.00	128,674,139.94	141,428,933.00	0.00	141,428,933.00	9.9%
2) Federal Revenue		8100-8299	209,026.16	7,746,396.61	7,955,422.77	21,228.00	8,795,635.42	8,816,863.42	10.8%
3) Other State Revenue		8300-8599	10,798,034.74	6,823,352.63	17,621,387.37	6,008,386.00	5,616,199.74	11,624,585.74	-34.0%
4) Other Local Revenue		8600-8799	2,000,268.46	7,429,897.52	9,430,165.98	1,179,828.60	6,892,164.76	8,071,993.36	-14.4%
5) TOTAL REVENUES			141,681,469.30	21,999,646.76	163,681,116.06	148,638,375.60	21,303,999.92	169,942,375.52	3.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		61,233,198.97	18,373,364.91	79,606,563.88	66,423,070.56	25,285,881.66	91,708,952.22	15.2%
2) Instruction - Related Services	2000-2999		11,442,866.95	3,358,790.63	14,801,657.58	12,173,247.38	4,834,474.69	17,007,722.07	14.9%
3) Pupil Services	3000-3999		13,345,453.46	2,297,556.22	15,643,009.68	15,211,408.25	2,525,059.55	17,736,467.80	13.4%
4) Ancillary Services	4000-4999		1,595,076.01	83,908.45	1,678,984.46	1,680,880.27	57,301.37	1,738,181.64	3.5%
5) Community Services	5000-5999		8,506.69	312,618.45	321,125.14	10,733.75	352,671.12	363,404.87	13.2%
6) Enterprise	6000-6999		0.00	160.00	160.00	0.00	250.00	250.00	56.3%
7) General Administration	7000-7999		7,299,380.69	1,416,027.69	8,715,408.38	6,532,125.30	1,765,023.59	8,297,148.89	-4.8%
8) Plant Services	8000-8999	Except 7600-7699	13,663,044.05	5,323,403.80	18,986,447.85	15,375,707.36	5,763,620.06	21,139,327.42	11.3%
9) Other Outgo	9000-9999		3,130,193.74	2,432,595.46	5,562,789.20	3,698,107.00	3,742,794.79	7,440,901.79	33.8%
10) TOTAL EXPENDITURES			111,717,720.56	33,598,425.61	145,316,146.17	121,105,279.87	44,327,076.83	165,432,356.70	13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,963,748.74	(11,598,778.85)	18,364,969.89	27,533,095.73	(23,023,076.91)	4,510,018.82	-75.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	2,874,545.43	0.00	2,874,545.43	2,500,000.00	0.00	2,500,000.00	-13.0%
b) Transfers Out		8930-8979	0.00	0.00	0.00	0.00	4,412,888.85	4,412,888.85	New
2) Other Sources/Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		8980-8999	(13,262,346.57)	13,262,346.57	0.00	(16,901,727.59)	16,901,727.59	0.00	0.0%
b) Uses			(16,136,892.00)	13,262,346.57	(2,874,545.43)	(19,401,727.59)	21,314,616.44	1,912,888.85	-166.5%
3) Contributions									
4) TOTAL OTHER FINANCING SOURCES/USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,826,856.74	1,663,567.72	15,490,424.46	8,131,368.14	(1,708,460.47)	6,422,907.67	-58.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	19,540,530.90	2,460,292.92	22,000,823.82	33,367,387.64	4,123,860.64	37,491,248.28	70.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			19,540,530.90	2,460,292.92	22,000,823.82	33,367,387.64	4,123,860.64	37,491,248.28	70.4%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			19,540,530.90	2,460,292.92	22,000,823.82	33,367,387.64	4,123,860.64	37,491,248.28	70.4%
e) Adjusted Beginning Balance (F1c + F1d)			33,367,387.64	4,123,860.64	37,491,248.28	41,498,755.78	2,415,400.17	43,914,155.95	17.1%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance			25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
a) Nonspendable		9711	6,671.25	0.00	6,671.25	6,671.25	0.00	6,671.25	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,123,860.64	4,123,860.64	0.00	2,415,400.17	2,415,400.17	-41.4%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)			7,409,534.58	0.00	7,409,534.58	8,396,617.84	0.00	8,396,617.84	13.3%
e) Unassigned/unappropriated		9789	25,926,181.81	0.00	25,926,181.81	33,070,466.69	0.00	33,070,466.69	27.6%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790							

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

10 73965 0000000
 Form 01

Central Unified
 Fresno County

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	360,393.87	98,080.25
6230	California Clean Energy Jobs Act	994,537.23	1,179,387.62
6264	Educator Effectiveness	1,172,879.00	0.00
6300	Lottery: Instructional Materials	251,762.97	313,816.86
6512	Special Ed: Mental Health Services	635,700.81	296,977.72
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	346,493.78	346,493.78
9010	Other Restricted Local	362,092.98	180,643.94
Total, Restricted Balance		4,123,860.64	2,415,400.17

Fund 11 – Adult Education Fund

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	443,909.16	416,248.00	-6.2%
3) Other State Revenue		8300-8599	759,943.81	687,138.00	-9.6%
4) Other Local Revenue		8600-8799	429,838.24	162,015.00	-62.3%
5) TOTAL, REVENUES			1,633,691.21	1,265,401.00	-22.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	455,561.98	433,633.15	-4.8%
2) Classified Salaries		2000-2999	221,870.27	234,965.80	5.9%
3) Employee Benefits		3000-3999	223,290.07	236,253.97	5.8%
4) Books and Supplies		4000-4999	40,215.63	228,730.53	468.8%
5) Services and Other Operating Expenditures		5000-5999	179,068.89	137,411.92	-23.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,104.60	41,911.68	489.9%
9) TOTAL, EXPENDITURES			1,127,111.44	1,312,907.05	16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			506,579.77	(47,506.05)	-109.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			506,579.77	(47,506.05)	-109.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			207,055.74	713,635.51	244.7%
a) As of July 1 - Unaudited		9791			
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,055.74	713,635.51	244.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,055.74	713,635.51	244.7%
2) Ending Balance, June 30 (E + F1e)			713,635.51	666,129.46	-6.7%
Components of Ending Fund Balance					
a) Nonspendable			0.00	0.00	0.0%
Revolving Cash		9711			
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	371,156.40	274,307.82	-26.1%
c) Committed			0.00	0.00	0.0%
Stabilization Arrangements		9750			
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			342,479.11	391,821.64	14.4%
Other Assignments		9780			
Adult Education Program	0000	9780	342,479.11		
Adult Education Program	0000	9780		391,821.64	
e) Unassigned/Unappropriated			0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789			
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	515,780.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	651.00		
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	333,097.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	28,809.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			878,338.14		
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	158,782.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,920.10		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			164,702.63		
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)			713,635.51		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	149,197.16	121,536.00	-18.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	294,712.00	294,712.00	0.0%
TOTAL, FEDERAL REVENUE			443,909.16	416,248.00	-6.2%
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	547,082.00	547,082.00	0.0%
All Other State Revenue	All Other	8590	212,861.81	140,056.00	-34.2%
TOTAL, OTHER STATE REVENUE			759,943.81	687,138.00	-9.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,620.78	1,000.00	-78.4%
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	425,217.46	161,015.00	-62.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			429,838.24	162,015.00	-62.3%
TOTAL, REVENUES			1,633,691.21	1,265,401.00	-22.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	311,782.60	300,372.88	-3.7%
Certificated Pupil Support Salaries		1200	4,247.52	4,247.43	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	139,531.86	129,012.84	-7.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			455,561.98	433,633.15	-4.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	40,615.85	41,074.26	1.1%
Classified Support Salaries		2200	7,786.30	13,795.60	77.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	173,468.12	180,095.94	3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			221,870.27	234,965.80	5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	62,855.90	61,559.88	-2.1%
PERS		3201-3202	21,477.44	25,290.76	17.8%
OASDI/Medicare/Alternative		3301-3302	21,467.74	24,636.76	14.8%
Health and Welfare Benefits		3401-3402	104,540.80	110,722.79	5.9%
Unemployment Insurance		3501-3502	338.78	460.29	35.9%
Workers' Compensation		3601-3602	12,609.41	13,583.49	7.7%
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			223,290.07	236,253.97	5.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,067.07	2,830.00	-74.4%
Materials and Supplies		4300	23,995.13	219,767.91	815.9%
Noncapitalized Equipment		4400	5,153.43	6,132.62	19.0%
TOTAL, BOOKS AND SUPPLIES			40,215.63	228,730.53	468.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,160.93	1,510.00	-52.2%
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	1,100.49	1,459.22	32.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,807.99	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	169,999.48	134,442.70	-20.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,068.89	137,411.92	-23.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,104.60	41,911.68	489.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,104.60	41,911.68	489.9%
TOTAL, EXPENDITURES			1,127,111.44	1,312,907.05	16.5%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	443,909.16	416,248.00	-6.2%
3) Other State Revenue		8300-8599	759,943.81	687,138.00	-9.6%
4) Other Local Revenue		8600-8799	429,838.24	162,015.00	-62.3%
5) TOTAL, REVENUES			1,633,691.21	1,265,401.00	-22.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		677,519.91	813,244.24	20.0%
2) Instruction - Related Services	2000-2999		436,761.04	451,991.30	3.5%
3) Pupil Services	3000-3999		5,725.89	5,759.83	0.6%
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		7,104.60	41,911.68	489.9%
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			1,127,111.44	1,312,907.05	16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			506,579.77	(47,506.05)	-109.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In					
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			506,579.77	(47,506.05)	-109.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,055.74	713,635.51	244.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,055.74	713,635.51	244.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,055.74	713,635.51	244.7%
2) Ending Balance, June 30 (E + F1e)			713,635.51	666,129.46	-6.7%
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.0%
All Others		9740	371,156.40	274,307.82	-26.1%
b) Restricted					
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements					
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		9780	342,479.11	391,821.64	14.4%
Other Assignments (by Resource/Object)					
Adult Education Program	0000	9780	342,479.11		
Adult Education Program	0000	9780		391,821.64	
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6391	Adult Education Block Grant Program	98,412.66	98,412.66
9010	Other Restricted Local	272,743.74	175,895.16
Total, Restricted Balance		<u>371,156.40</u>	<u>274,307.82</u>

Fund 12 – Child Development Fund

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	867,865.47	801,940.00	-7.6%
4) Other Local Revenue		8600-8799	3,471.74	1,000.00	-71.2%
5) TOTAL, REVENUES			871,337.21	802,940.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	32,031.72	32,031.66	0.0%
2) Classified Salaries		2000-2999	381,126.98	395,976.61	3.9%
3) Employee Benefits		3000-3999	112,751.04	135,825.44	20.5%
4) Books and Supplies		4000-4999	166,632.61	158,480.24	-4.9%
5) Services and Other Operating Expenditures		5000-5999	68,739.57	23,767.19	-65.4%
6) Capital Outlay		6000-6999	1,700.00	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	49,181.75	55,858.86	13.6%
9) TOTAL, EXPENDITURES			812,163.67	801,940.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,173.54	1,000.00	-98.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,173.54	1,000.00	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			42,607.56	101,781.10	138.9%
a) As of July 1 - Unaudited		9791			
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,607.56	101,781.10	138.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,607.56	101,781.10	138.9%
2) Ending Balance, June 30 (E + F1e)			101,781.10	102,781.10	1.0%
Components of Ending Fund Balance					
a) Nonspendable			0.00	0.00	0.0%
Revolving Cash		9711			
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	88,263.44	88,263.44	0.0%
c) Committed			0.00	0.00	0.0%
Stabilization Arrangements		9750			
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			13,517.66	14,517.66	7.4%
Other Assignments		9780			
Child Development Program	0000	9780	13,517.66		
Child Development Program	0000	9780		14,517.66	
e) Unassigned/Unappropriated			0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789			
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	145,215.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	403.00		
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	82,974.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,339.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			236,932.67		
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	116,670.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,481.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			135,151.57		
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)			101,781.10		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	759,767.10	799,652.00	5.2%
All Other State Revenue	All Other	8590	108,098.37	2,288.00	-97.9%
TOTAL, OTHER STATE REVENUE			867,865.47	801,940.00	-7.6%
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	2,916.54	1,000.00	-65.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	555.20	0.00	-100.0%
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			3,471.74	1,000.00	-71.2%
TOTAL, REVENUES			871,337.21	802,940.00	-7.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	32,031.72	32,031.66	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			32,031.72	32,031.66	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	191,618.73	194,936.34	1.7%
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	20,698.25	22,302.84	7.8%
Other Classified Salaries		2900	168,810.00	178,737.43	5.9%
TOTAL, CLASSIFIED SALARIES			381,126.98	395,976.61	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,176.79	7,798.58	-23.4%
PERS		3201-3202	19,706.98	29,774.92	51.1%
OASDI/Medicare/Alternative		3301-3302	23,335.24	26,043.19	11.6%
Health and Welfare Benefits		3401-3402	51,238.51	63,110.91	23.2%
Unemployment Insurance		3501-3502	206.61	268.59	30.0%
Workers' Compensation		3601-3602	8,086.91	8,829.25	9.2%
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			112,751.04	135,825.44	20.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,883.65	20,400.00	425.3%
Materials and Supplies		4300	125,568.69	100,830.38	-19.7%
Noncapitalized Equipment		4400	37,180.27	37,249.86	0.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			166,632.61	158,480.24	-4.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	793.44	3,052.10	284.7%
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	813.19	793.30	-2.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,938.21	11,286.48	3.2%
Professional/Consulting Services and Operating Expenditures		5800	55,792.50	7,871.53	-85.9%
Communications		5900	402.23	763.78	89.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,739.57	23,767.19	-65.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,700.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,700.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	49,181.75	55,858.86	13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,181.75	55,858.86	13.6%
TOTAL, EXPENDITURES			812,163.67	801,940.00	-1.3%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	867,865.47	801,940.00	-7.6%
4) Other Local Revenue		8600-8799	3,471.74	1,000.00	-71.2%
5) TOTAL, REVENUES			871,337.21	802,940.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		679,312.24	657,947.16	-3.1%
2) Instruction - Related Services	2000-2999		80,616.05	85,073.98	5.5%
3) Pupil Services	3000-3999		1,353.63	3,060.00	126.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		49,181.75	55,858.86	13.6%
8) Plant Services	8000-8999		1,700.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			812,163.67	801,940.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			59,173.54	1,000.00	-98.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,173.54	1,000.00	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,607.56	101,781.10	138.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,607.56	101,781.10	138.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,607.56	101,781.10	138.9%
2) Ending Balance, June 30 (E + F1e)			101,781.10	102,781.10	1.0%
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	88,263.44	88,263.44	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	13,517.66	14,517.66	7.4%
Child Development Program	0000	9780	13,517.66		
Child Development Program	0000	9780		14,517.66	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6130	Child Development: Center-Based Reserve Account	88,263.44	88,263.44
Total, Restricted Balance		88,263.44	88,263.44

Fund 13 – Cafeteria Fund

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,701,744.38	6,400,000.00	-4.5%
3) Other State Revenue		8300-8599	518,044.86	1,032,324.49	99.3%
4) Other Local Revenue		8600-8799	1,031,333.11	1,258,600.00	22.0%
5) TOTAL, REVENUES			8,251,122.35	8,690,824.49	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,180,704.86	2,398,829.51	10.0%
3) Employee Benefits		3000-3999	845,258.85	957,457.63	13.3%
4) Books and Supplies		4000-4999	4,148,467.56	4,601,700.79	10.9%
5) Services and Other Operating Expenditures		5000-5999	264,120.84	350,677.89	32.8%
6) Capital Outlay		6000-6999	99,770.47	80,000.00	-19.8%
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	380,110.02	382,185.46	0.5%
9) TOTAL, EXPENDITURES			7,918,432.60	8,770,851.28	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			332,689.75	(80,026.79)	-124.1%
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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			332,689.75	(80,026.79)	-124.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,594,815.57	3,927,505.32	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,594,815.57	3,927,505.32	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,594,815.57	3,927,505.32	9.3%
2) Ending Balance, June 30 (E + F1e)			3,927,505.32	3,847,478.53	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	50,894.35	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,683,332.03	3,634,199.59	-1.3%
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	193,278.94	213,278.94	10.3%
Cafeteria Program	0000	9780	193,278.94		
Cafeteria Program	0000	9780		213,278.94	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,153,775.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	34,804.00		
b) in Banks		9120	109,494.40		
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	1,125,493.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,727.95		
6) Stores		9320	50,894.35		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,481,189.94		
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	170,038.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	383,646.13		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			553,684.62		
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)			3,927,505.32		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,701,744.38	6,400,000.00	-4.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,701,744.38	6,400,000.00	-4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	518,044.86	1,032,324.49	99.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			518,044.86	1,032,324.49	99.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	768.14	0.00	-100.0%
Food Service Sales		8634	970,568.08	990,000.00	2.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	38,557.74	20,000.00	-48.1%
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	21,439.15	248,500.00	1059.1%
TOTAL, OTHER LOCAL REVENUE			1,031,333.11	1,258,500.00	22.0%
TOTAL, REVENUES			8,251,122.35	8,690,824.49	5.3%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,762,052.45	1,959,714.21	11.2%
Classified Supervisors' and Administrators' Salaries		2300	267,698.77	281,258.70	5.1%
Clerical, Technical and Office Salaries		2400	110,904.39	122,856.60	10.8%
Other Classified Salaries		2900	40,049.25	35,000.00	-12.6%
TOTAL, CLASSIFIED SALARIES			2,180,704.86	2,398,829.51	10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	242,537.18	294,169.85	21.3%
OASDI/Medicare/Alternative		3301-3302	154,456.52	174,581.86	13.0%
Health and Welfare Benefits		3401-3402	398,736.93	435,721.97	9.3%
Unemployment Insurance		3501-3502	1,070.10	3,528.14	229.7%
Workers' Compensation		3601-3602	42,148.01	49,455.81	17.3%
OPEB, Allocated		3701-3702	6,310.11	0.00	-100.0%
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			845,258.85	957,457.63	13.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	305,225.27	336,646.33	10.3%
Noncapitalized Equipment		4400	109,690.83	137,700.00	25.5%
Food		4700	3,733,551.46	4,127,354.46	10.5%
TOTAL, BOOKS AND SUPPLIES			4,148,467.56	4,601,700.79	10.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,856.43	9,690.00	99.5%
Dues and Memberships		5300	1,876.47	1,938.00	3.3%
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	140,761.55	198,044.73	40.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(56,432.79)	(32,356.08)	-42.7%
Professional/Consulting Services and Operating Expenditures		5800	164,945.40	164,946.24	0.0%
Communications		5900	8,113.78	8,415.00	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			264,120.84	350,677.89	32.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	12,757.56	30,000.00	135.2%
Equipment Replacement		6500	87,012.91	50,000.00	-42.5%
TOTAL, CAPITAL OUTLAY			99,770.47	80,000.00	-19.8%
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	380,110.02	382,185.46	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			380,110.02	382,185.46	0.5%
TOTAL, EXPENDITURES			7,918,432.60	8,770,851.28	10.8%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,701,744.38	6,400,000.00	-4.5%
3) Other State Revenue		8300-8599	518,044.86	1,032,324.49	99.3%
4) Other Local Revenue		8600-8799	1,031,333.11	1,258,500.00	22.0%
5) TOTAL, REVENUES			8,251,122.35	8,690,824.49	5.3%
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		7,538,322.58	8,388,665.82	11.3%
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		380,110.02	382,185.46	0.5%
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			7,918,432.60	8,770,851.28	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			332,689.75	(80,026.79)	-124.1%
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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			332,689.75	(80,026.79)	-124.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,594,815.57	3,927,505.32	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,594,815.57	3,927,505.32	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,594,815.57	3,927,505.32	9.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	50,894.35	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	193,278.94	213,278.94	10.3%
Cafeteria Program	0000	9780	193,278.94		
Cafeteria Program	0000	9780		213,278.94	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,483,146.41	3,432,174.04
9010	Other Restricted Local	200,185.62	202,025.55
Total, Restricted Balance		3,683,332.03	3,634,199.59

**Fund 14 – Deferred Maintenance
Fund**

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,690.38	6,500.00	-70.0%
5) TOTAL, REVENUES			21,690.38	6,500.00	-70.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	58,819.86	151,316.80	157.3%
6) Capital Outlay		6000-6999	914,900.67	2,491,119.29	172.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			973,720.53	2,642,436.09	171.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(952,030.15)	(2,635,936.09)	176.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	2,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	2,500,000.00	0.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,547,969.85	(135,936.09)	-108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,379.29	1,552,349.14	35347.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,379.29	1,552,349.14	35347.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,379.29	1,552,349.14	35347.5%
2) Ending Balance, June 30 (E + F1e)			1,552,349.14	1,416,413.05	-8.8%
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	1,552,349.14	1,416,413.05	-8.8%
Deferred Maintenance Projects	0000	9780	1,552,349.14		
Deferred Maintenance Projects	0000	9780		1,416,413.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,386,237.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	55.00		
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	8,161.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,394,454.43		
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	842,105.29		
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			842,105.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,552,349.14		

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,690.38	6,500.00	-70.0%
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			21,690.38	6,500.00	-70.0%
TOTAL, REVENUES			21,690.38	6,500.00	-70.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

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

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,536.79	132,896.80	198.4%
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	14,283.07	18,420.00	29.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,819.86	151,316.80	157.3%
CAPITAL OUTLAY					
Land Improvements		6170	25,370.00	186,780.00	636.2%
Buildings and Improvements of Buildings		6200	889,530.67	2,304,339.29	159.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			914,900.67	2,491,119.29	172.3%
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			973,720.53	2,642,436.09	171.4%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,500,000.00	2,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	2,500,000.00	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)			2,500,000.00	2,500,000.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,690.38	6,500.00	-70.0%
5) TOTAL, REVENUES			21,690.38	6,500.00	-70.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		973,720.53	2,642,436.09	171.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			973,720.53	2,642,436.09	171.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(952,030.15)	(2,635,936.09)	176.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	2,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	2,500,000.00	0.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,547,969.85	(135,936.09)	-108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,379.29	1,552,349.14	35347.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,379.29	1,552,349.14	35347.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,379.29	1,552,349.14	35347.5%
2) Ending Balance, June 30 (E + F1e)			1,552,349.14	1,416,413.05	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,552,349.14	1,416,413.05	-8.8%
Deferred Maintenance Projects	0000	9780	1,552,349.14		
Deferred Maintenance Projects	0000	9780		1,416,413.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 21 – Building Fund

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,098.32	8,455.00	-67.6%
5) TOTAL, REVENUES			26,098.32	8,455.00	-67.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,879.13	1,250.16	-85.9%
5) Services and Other Operating Expenditures		5000-5999	29,512.53	261,777.34	787.0%
6) Capital Outlay		6000-6999	657,429.52	680,913.50	3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	38,094,498.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,790,319.18	943,941.00	-97.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,764,220.86)	(935,486.00)	-97.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	38,094,498.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,094,498.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(669,722.86)	(935,486.00)	39.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,985,540.24	1,315,817.38	-33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,985,540.24	1,315,817.38	-33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,985,540.24	1,315,817.38	-33.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,315,817.38	380,331.38	-71.1%
Building Projects	0000	9780	1,315,817.38		
Building Projects	0000	9780		380,331.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,519,460.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	23,468.00		
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	5,234.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,548,163.25		
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	232,345.87		
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			232,345.87		
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)			1,315,817.38		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	19,807.38	8,455.00	-57.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,290.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,098.32	8,455.00	-67.6%
TOTAL, REVENUES			26,098.32	8,455.00	-67.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,986.58	0.00	-100.0%
Noncapitalized Equipment		4400	5,892.55	1,250.16	-78.8%
TOTAL, BOOKS AND SUPPLIES			8,879.13	1,250.16	-85.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	29,512.53	261,777.34	787.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,512.53	261,777.34	787.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	12,000.00	11,860.75	-1.2%
Buildings and Improvements of Buildings		6200	645,429.52	611,225.00	-5.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	57,827.75	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			657,429.52	680,913.50	3.6%
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	5,774,498.00	0.00	-100.0%
Other Debt Service - Principal		7439	32,320,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,094,498.00	0.00	-100.0%
TOTAL, EXPENDITURES			38,790,319.18	943,941.00	-97.6%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	34,380,000.00	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	3,714,498.00	0.00	-100.0%
(c) TOTAL, SOURCES			38,094,498.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			38,094,498.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,098.32	8,455.00	-67.6%
5) TOTAL, REVENUES			26,098.32	8,455.00	-67.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		695,821.18	943,941.00	35.7%
9) Other Outgo	9000-9999	Except 7600-7699	38,094,498.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			38,790,319.18	943,941.00	-97.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(38,764,220.86)	(935,486.00)	-97.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	38,094,498.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,094,498.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(669,722.86)	(935,486.00)	39.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,985,540.24	1,315,817.38	-33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,985,540.24	1,315,817.38	-33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,985,540.24	1,315,817.38	-33.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,315,817.38	380,331.38	-71.1%
Building Projects	0000	9780	1,315,817.38		
Building Projects	0000	9780		380,331.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 25 – Capital Facilities Fund

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,780,905.18	1,017,000.00	-42.9%
5) TOTAL, REVENUES			1,780,905.18	1,017,000.00	-42.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	160,087.72	163,748.79	2.3%
3) Employee Benefits		3000-3999	51,504.66	50,395.93	-2.2%
4) Books and Supplies		4000-4999	11,784.38	114,860.19	874.7%
5) Services and Other Operating Expenditures		5000-5999	1,779,143.44	1,350,432.60	-24.1%
6) Capital Outlay		6000-6999	200,712.60	1,937,961.05	865.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,811,093.11	360,955.30	-97.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,014,325.91	3,978,353.86	-77.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,233,420.73)	(2,961,353.86)	-81.8%
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	13,668,513.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,668,513.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,564,907.73)	(2,961,353.86)	15.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,837,637.01	4,272,729.28	-37.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,837,637.01	4,272,729.28	-37.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,837,637.01	4,272,729.28	-37.5%
2) Ending Balance, June 30 (E + F1e)			4,272,729.28	1,311,375.42	-69.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	4,272,729.28	1,311,375.42	-69.3%
Capital Facilities Projects	0000	9780	4,272,729.28		
Capital Facilities Projects	0000	9780		1,311,375.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,027,171.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,951.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,244,687.77		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,522.76		
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			4,309,333.50		
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	32,161.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,442.75		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			36,604.22		
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)			4,272,729.28		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	86,209.11	17,000.00	-80.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	1,692,196.08	1,000,000.00	-40.9%
Other Local Revenue					
All Other Local Revenue					
		8699	2,499.99	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,780,905.18	1,017,000.00	-42.9%
TOTAL, REVENUES			1,780,905.18	1,017,000.00	-42.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	113,095.20	113,095.15	0.0%
Clerical, Technical and Office Salaries		2400	46,992.52	50,653.64	7.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			160,087.72	163,748.79	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,324.87	22,113.80	20.7%
OASDI/Medicare/Alternative		3301-3302	11,605.12	12,469.08	7.4%
Health and Welfare Benefits		3401-3402	18,226.70	12,399.00	-32.0%
Unemployment Insurance		3501-3502	80.32	81.86	1.9%
Workers' Compensation		3601-3602	3,267.65	3,332.19	2.0%
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			51,504.66	50,395.93	-2.2%
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	3,467.59	3,087.90	-10.9%
Noncapitalized Equipment		4400	8,316.79	111,772.29	1243.9%
TOTAL, BOOKS AND SUPPLIES			11,784.38	114,860.19	874.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	1,779,143.44	1,348,962.60	-24.2%
Communications		5900	0.00	1,470.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,779,143.44	1,350,432.60	-24.1%
CAPITAL OUTLAY					
Land		6100	18,800.00	130,650.00	594.9%
Land Improvements		6170	21,973.00	30,494.79	38.8%
Buildings and Improvements of Buildings		6200	98,623.00	1,680,635.32	1604.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	61,316.60	59,007.68	-3.8%
Equipment Replacement		6500	0.00	37,173.26	New
TOTAL, CAPITAL OUTLAY			200,712.60	1,937,961.05	865.5%
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	996,387.23	19,871.30	-98.0%
Other Debt Service - Principal		7439	14,814,705.88	341,084.00	-97.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,811,093.11	360,955.30	-97.7%
TOTAL, EXPENDITURES			18,014,325.91	3,978,353.86	-77.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	13,668,513.00	0.00	-100.0%
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			13,668,513.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,668,513.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,780,905.18	1,017,000.00	-42.9%
5) TOTAL, REVENUES			1,780,905.18	1,017,000.00	-42.9%
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		1,832,712.38	214,144.72	-88.3%
8) Plant Services	8000-8999		370,520.42	3,403,253.84	818.5%
9) Other Outgo	9000-9999	Except 7600-7699	15,811,093.11	360,955.30	-97.7%
10) TOTAL, EXPENDITURES			18,014,325.91	3,978,353.86	-77.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,233,420.73)	(2,961,353.86)	-81.8%
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	13,668,513.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,668,513.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,564,907.73)	(2,961,353.86)	15.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,837,637.01	4,272,729.28	-37.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,837,637.01	4,272,729.28	-37.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,837,637.01	4,272,729.28	-37.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,272,729.28	1,311,375.42	-69.3%
Capital Facilities Projects	0000	9780	4,272,729.28		
Capital Facilities Projects	0000	9780		1,311,375.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 35 – County Schools
Facilities Fund**

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	752.66	500.00	-33.6%
5) TOTAL, REVENUES			752.66	500.00	-33.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			752.66	500.00	-33.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			752.66	500.00	-33.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,024.29	55,776.95	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,024.29	55,776.95	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,024.29	55,776.95	1.4%
2) Ending Balance, June 30 (E + F1a)					
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	55,776.95	56,276.95	0.9%
Building Projects	0000	9780	55,776.95		
Building Projects	0000	9780		56,276.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	54,907.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	685.00		
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	0.16		
3) Accounts Receivable		9200	184.48		
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			55,776.95		
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)			55,776.95		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	752.66	500.00	-33.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			752.66	500.00	-33.6%
TOTAL, REVENUES			752.66	500.00	-33.6%

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

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	752.66	500.00	-33.6%
5) TOTAL, REVENUES			752.66	500.00	-33.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			752.66	500.00	-33.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			752.66	500.00	-33.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,024.29	55,776.95	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,024.29	55,776.95	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,024.29	55,776.95	1.4%
2) Ending Balance, June 30 (E + F1e)			55,776.95	56,276.95	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	55,776.95	56,276.95	0.9%
Building Projects	0000	9780	55,776.95		
Building Projects	0000	9780		56,276.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 51 – Bond Interest and
Redemption Fund**

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	97,131.56	44,000.00	-54.7%
4) Other Local Revenue		8600-8799	6,387,090.67	7,021,634.26	9.9%
5) TOTAL, REVENUES			6,484,222.23	7,065,634.26	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,137,990.66	6,825,683.51	-4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,137,990.66	6,825,683.51	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(653,768.43)	239,950.75	-136.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	395,130.17	0.00	-100.0%
b) Transfers Out		7600-7629	395,130.17	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			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(653,768.43)	239,950.75	-136.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,544,565.92	3,890,797.49	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,544,565.92	3,890,797.49	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,544,565.92	3,890,797.49	-14.4%
2) Ending Balance, June 30 (E + F1a)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,890,797.49	4,130,748.24	6.2%
GO Bond Payments	0000	9780	3,890,797.49		
GO Bond Payments	0000	9780		4,130,748.24	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	3,820,688.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	56,644.00		
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	13,465.45		
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			3,890,797.49		
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)			3,890,797.49		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	96,003.65	44,000.00	-54.2%
Other Subventions/In-Lieu Taxes		8572	1,127.91	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			97,131.56	44,000.00	-54.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,982,216.48	3,221,238.00	8.0%
Unsecured Roll		8612	106,517.22	81,000.00	-24.0%
Prior Years' Taxes		8613	9,717.88	7,400.00	-23.9%
Supplemental Taxes		8614	3,248,295.66	3,694,526.26	13.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	40,343.43	17,470.00	-56.7%
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			6,387,090.67	7,021,634.26	9.9%
TOTAL, REVENUES			6,484,222.23	7,065,634.26	9.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,315,000.00	2,397,594.40	-27.7%
Bond Interest and Other Service Charges		7434	3,822,990.66	4,428,089.11	15.8%
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)			7,137,990.66	6,825,683.51	-4.4%
TOTAL, EXPENDITURES			7,137,990.66	6,825,683.51	-4.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	395,130.17	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			395,130.17	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	395,130.17	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			395,130.17	0.00	-100.0%
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%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	97,131.56	44,000.00	-54.7%
4) Other Local Revenue		8600-8799	6,387,090.67	7,021,634.26	9.9%
5) TOTAL, REVENUES			6,484,222.23	7,065,634.26	9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,137,990.66	6,825,683.51	-4.4%
10) TOTAL, EXPENDITURES			7,137,990.66	6,825,683.51	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(653,768.43)	239,950.75	-136.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	395,130.17	0.00	-100.0%
b) Transfers Out		7600-7629	395,130.17	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			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(653,768.43)	239,950.75	-136.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,544,565.92	3,890,797.49	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,544,565.92	3,890,797.49	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,544,565.92	3,890,797.49	-14.4%
2) Ending Balance, June 30 (E + F1e)			3,890,797.49	4,130,748.24	6.2%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,890,797.49	4,130,748.24	6.2%
GO Bond Payments	0000	9780	3,890,797.49		
GO Bond Payments	0000	9780		4,130,748.24	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 63 – Other Enterprise Fund
Campus Connection & Fee
Based Preschool**

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	675,781.54	544,646.84	-19.4%
5) TOTAL, REVENUES			675,781.54	544,646.84	-19.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	346,194.65	355,692.58	2.7%
3) Employee Benefits		3000-3999	172,100.07	156,940.36	-8.8%
4) Books and Supplies		4000-4999	12,122.97	13,000.00	7.2%
5) Services and Other Operating Expenses		5000-5999	30,311.30	26,550.83	-12.4%
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			560,728.99	552,183.77	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			115,052.55	(7,536.93)	-106.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			115,052.55	(7,536.93)	-106.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	519,279.78	297,377.33	-42.7%
b) Audit Adjustments		9793	(336,955.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			182,324.78	297,377.33	63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			182,324.78	297,377.33	63.1%
2) Ending Net Position, June 30 (E + F1e)			297,377.33	289,840.40	-2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,289.80	8,289.80	0.0%
c) Unrestricted Net Position		9790	289,087.53	281,550.60	-2.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	664,159.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,833.00		
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	2,110.84		
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			673,103.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	56,029.00		
2) TOTAL, DEFERRED OUTFLOWS			56,029.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	14,663.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,679.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	367,858.00		
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			388,200.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	43,555.00		
2) TOTAL, DEFERRED INFLOWS			43,555.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			297,377.33		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,717.32	3,000.00	-61.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	43,933.00	41,646.84	-5.2%
Other Local Revenue					
All Other Local Revenue		8699	624,131.22	500,000.00	-19.9%
TOTAL, OTHER LOCAL REVENUE			675,781.54	544,646.84	-19.4%
TOTAL, REVENUES			675,781.54	544,646.84	-19.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	11,186.31	16,527.34	47.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	223,714.92	223,714.99	0.0%
Clerical, Technical and Office Salaries		2400	16,441.30	17,655.84	7.4%
Other Classified Salaries		2900	94,852.12	97,794.41	3.1%
TOTAL, CLASSIFIED SALARIES			346,194.65	355,692.58	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	39.26	40.00	1.9%
PERS		3201-3202	37,080.13	40,649.35	9.6%
OASDI/Medicare/Alternative		3301-3302	24,573.64	24,055.60	-2.1%
Health and Welfare Benefits		3401-3402	84,823.10	84,809.10	0.0%
Unemployment Insurance		3501-3502	172.87	183.39	6.1%
Workers' Compensation		3601-3602	6,982.07	7,202.92	3.2%
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	18,429.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			172,100.07	156,940.36	-8.8%
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	11,223.99	12,000.00	6.9%
Noncapitalized Equipment		4400	898.98	1,000.00	11.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,122.97	13,000.00	7.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	1,243.50	1,376.95	10.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,402.48	15,051.47	-8.2%
Professional/Consulting Services and Operating Expenditures		5800	9,612.39	8,000.00	-16.8%
Communications		5900	3,052.93	2,122.41	-30.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			30,311.30	26,550.83	-12.4%
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)					
Other Transfers Out					
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			560,728.99	552,183.77	-1.5%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	675,781.54	544,646.84	-19.4%
5) TOTAL, REVENUES			675,781.54	544,646.84	-19.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		560,728.99	552,183.77	-1.5%
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			560,728.99	552,183.77	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			115,052.55	(7,536.93)	-106.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			115,052.55	(7,536.93)	-106.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	519,279.78	297,377.33	-42.7%
b) Audit Adjustments		9793	(336,955.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			182,324.78	297,377.33	63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			182,324.78	297,377.33	63.1%
2) Ending Net Position, June 30 (E + F1e)			297,377.33	289,840.40	-2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,289.80	8,289.80	0.0%
c) Unrestricted Net Position		9790	289,087.53	281,550.60	-2.6%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	8,289.80	8,289.80
Total, Restricted Net Position		8,289.80	8,289.80

Fund 67 – Self Insurance Fund

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,614,785.16	20,804,405.84	-3.7%
5) TOTAL, REVENUES			21,614,785.16	20,804,405.84	-3.7%
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	121,562.38	127,503.14	4.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	22,008,182.99	20,676,902.70	-6.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			22,129,745.37	20,804,405.84	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(514,960.21)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	374,545.43	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			374,545.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(140,414.78)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	140,414.78	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,414.78	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			140,414.78	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,311,329.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	24,618.00		
b) in Banks		9120	739,629.30		
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	146,505.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	374,545.43		
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			2,596,627.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,592,927.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,700.44		
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			2,596,627.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
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	13,810.97	9,000.00	-34.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,026,404.53	19,553,397.08	2.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,574,569.66	1,242,008.76	-51.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,614,785.16	20,804,405.84	-3.7%
TOTAL, REVENUES			21,614,785.16	20,804,405.84	-3.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	121,562.38	127,503.14	4.9%
TOTAL, EMPLOYEE BENEFITS			121,562.38	127,503.14	4.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING 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 - Interfund		5750	2,416.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	22,005,766.49	20,676,902.70	-6.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,008,182.99	20,676,902.70	-6.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			22,129,745.37	20,804,405.84	-6.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	374,545.43	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			374,545.43	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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)			374,545.43	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,614,785.16	20,804,405.84	-3.7%
5) TOTAL, REVENUES			21,614,785.16	20,804,405.84	-3.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		22,129,745.37	20,804,405.84	-6.0%
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			22,129,745.37	20,804,405.84	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(514,960.21)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	374,545.43	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			374,545.43	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(140,414.78)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	140,414.78	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,414.78	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			140,414.78	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Miscellaneous Forms

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)	14,954.91	14,917.21	14,957.56	15,351.62	15,351.62	15,351.62
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)	14,954.91	14,917.21	14,957.56	15,351.62	15,351.62	15,351.62
5. District Funded County Program ADA						
a. County Community Schools	1.93	2.58	1.93	0.74	0.74	0.74
b. Special Education-Special Day Class	103.09	102.58	103.09	101.93	101.93	101.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year	7.21	7.21	7.21	7.21	7.21	7.21
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)	112.23	112.37	112.23	109.88	109.88	109.88
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,067.14	15,029.58	15,069.79	15,461.50	15,461.50	15,461.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	62,569,215.72	301	2,985.79	303	62,566,229.93	305	380,503.96		307	62,185,725.97	309
2000 - Classified Salaries	19,748,379.16	311	400,320.30	313	19,348,058.86	315	2,533,223.30		317	16,814,835.56	319
3000 - Employee Benefits	33,178,090.78	321	2,364,527.99	323	30,813,562.79	325	1,258,049.67		327	29,555,513.12	329
4000 - Books, Supplies Equip Replace. (6500)	7,388,507.22	331	75,588.37	333	7,312,918.85	335	1,752,537.94		337	5,560,380.91	339
5000 - Services . . . & 7300 - Indirect Costs	14,414,120.76	341	310,233.46	343	14,103,887.30	345	778,559.90		347	13,325,327.40	349
TOTAL					134,144,657.73	365			TOTAL	127,441,782.96	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			55.50%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.50%
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)	127,441,782.96
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	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)	99,885,613.47		99,885,613.47			104,385,672.11
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	14,968.61		14,968.61			15,067.14
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)	15,067.14		15,067.14	15,461.50		15,461.50
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			15,067.14			15,461.50
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2015-16 Actual			2016-17 Budget		
1. Homeowners' Exemption (Object 8021)	156,014.41		156,014.41	156,014.00		156,014.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,700.20		3,700.20	3,700.00		3,700.00
4. Secured Roll Taxes (Object 8041)	14,424,755.38		14,424,755.38	14,424,755.00		14,424,755.00
5. Unsecured Roll Taxes (Object 8042)	688,114.95		688,114.95	689,101.00		689,101.00
6. Prior Years' Taxes (Object 8043)	17,460.93		17,460.93	20,242.00		20,242.00
7. Supplemental Taxes (Object 8044)	246,540.02		246,540.02	246,540.00		246,540.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(998,269.77)		(998,269.77)	(998,270.00)		(998,270.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,766.55		3,766.55	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	1,500.04		1,500.04	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	157,240.63		157,240.63	142,119.00		142,119.00
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)	14,700,823.34	0.00	14,700,823.34	14,684,201.00	0.00	14,684,201.00
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)	14,700,823.34	0.00	14,700,823.34	14,684,201.00	0.00	14,684,201.00

	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)			1,143,717.42			1,271,092.79
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)			1,143,717.42			1,271,092.79
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	114,518,410.00		114,518,410.00	126,744,732.00		126,744,732.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(529,221.00)		(529,221.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	113,989,189.00	0.00	113,989,189.00	126,744,732.00	0.00	126,744,732.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	163,681,116.06		163,681,116.06	169,942,375.52		169,942,375.52
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	407,876.44		407,876.44	350,000.00		350,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2015-16 Actual			2016-17 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			99,885,613.47			104,385,672.11
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0066			1.0262
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			104,385,672.11			112,872,951.69
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			14,700,823.34			14,684,201.00
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)			1,808,056.80			1,855,380.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			90,828,566.19			99,459,843.48
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			90,828,566.19			99,459,843.48
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])			263,625.27			235,567.29
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			14,964,448.61			14,919,768.29
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)			90,564,940.92			99,224,276.19
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			14,964,448.61			
b. State Subventions (Line D8)			90,564,940.92			
c. Less: Excluded Appropriations (Line C23)			1,143,717.42			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			104,385,672.11			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2015-16 Actual			2016-17 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			104,385,672.11			112,872,951.69
12. Appropriations Subject to the Limit (Line D9d)			104,385,672.11			

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

Yolanda Balladares, Director of Fiscal Services
Gann Contact Person

559-274-4700 ext 63106
Contact Phone Number

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)	6,984,599.58
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,084,315.29
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	60,030.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	14,511.30
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)	553,394.00
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)	1,724.19
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)	8,698,574.36
9. Carry-Forward Adjustment (Part IV, Line F)	(241,808.13)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,456,766.23

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	79,128,068.36
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,801,657.58
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,113,074.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,633,886.57
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	321,125.14
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	160.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	826,805.37
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)	92,822.93
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	15,770,912.71
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)	49,136.76
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)	1,120,006.84
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	761,281.92
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,438,552.11
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)	137,057,491.07

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) 6.35%

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) 6.17%

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>8,698,574.36</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,352,635.09</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 (7.51%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.51%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.51%) times Part III, Line B18); zero if positive	<u>(241,808.13)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(241,808.13)</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>6.17%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-120,904.07) is applied to the current year calculation and the remainder (\$-120,904.06) is deferred to one or more future years:	<u>6.26%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-80,602.71) is applied to the current year calculation and the remainder (\$-161,205.42) is deferred to one or more future years:	<u>6.29%</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>(241,808.13)</u>

Approved indirect cost rate: 7.51%
Highest rate used in any program: 7.51%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,808,759.73	286,037.86	7.51%
01	3025	7,840.55	588.83	7.51%
01	3310	3,061,032.77	229,883.56	7.51%
01	3315	60,082.87	4,512.22	7.51%
01	3320	343,770.20	25,817.14	7.51%
01	3550	142,406.91	7,120.35	5.00%
01	4035	244,940.75	18,395.05	7.51%
01	4201	20,536.60	1,542.30	7.51%
01	4203	204,980.71	4,099.61	2.00%
01	5640	199,747.76	15,001.06	7.51%
01	6230	48,997.00	3,679.67	7.51%
01	6500	8,885,357.85	667,290.37	7.51%
01	9010	2,074,608.79	33,180.94	1.60%
11	3555	142,092.56	7,104.60	5.00%
12	6105	654,883.55	49,181.75	7.51%
13	5310	7,287,209.72	372,376.42	5.11%
13	9010	151,342.39	7,733.60	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	0.00		246,236.81	246,236.81
2. State Lottery Revenue	8560	2,296,491.11		794,852.63	3,091,343.74
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(2,066,801.51)	2,066,801.51		0.00
6. Total Available (Sum Lines A1 through A5)		229,689.60	2,066,801.51	1,041,089.44	3,337,580.55
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	200,664.39	1,808,779.00		2,009,443.39
2. Classified Salaries	2000-2999	2,763.46			2,763.46
3. Employee Benefits	3000-3999	26,261.75	258,022.51		284,284.26
4. Books and Supplies	4000-4999	0.00		667,392.41	667,392.41
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			121,934.06	121,934.06
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		229,689.60	2,066,801.51	789,326.47	3,085,817.58
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	251,762.97	251,762.97
D. COMMENTS:					
Instructional materials software and duplication cost					

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	148,190,691.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,827,883.66
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	321,125.14
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,915,523.51
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,600,073.58
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,874,545.43
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	345,383.87
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)				11,056,651.53
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				128,306,156.41

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)		15,029.58
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,536.91
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	120,818,793.72	8,103.96
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)	120,818,793.72	8,103.96
B. Required effort (Line A.2 times 90%)	108,736,914.35	7,293.56
C. Current year expenditures (Line I.E and Line II.B)	128,306,156.41	8,536.91
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,521,991.91	1,290,651.06	21.67	938,793.51	16,578,390.88	50,860.95	58,365.97	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten	598.00	598.00	598.00	598.00	668.00	668.00	5,928.00	
1110 Regular Education, K-12								
3100 Alternative Schools								
3200 Continuation Schools	7.00	7.00	7.00	7.00	8.00			
3300 Independent Study Centers	9.00	9.00	9.00	9.00	9.00			
3400 Opportunity Schools	2.00	2.00	2.00	2.00	3.00			
3550 Community Day Schools	7.00	7.00	7.00	7.00	7.00			
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)	80.00	80.00	80.00	80.00	99.00		223.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)					5.00			
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)					22.28	22.28		
C. Total Allocation Factors	703.00	703.00	703.00	703.00	781.28	690.28	6,151.00	

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	195,855.75	0.00	195,855.75	12,989.05		208,844.80
1110	Regular Education, K-12	87,253,934.17	17,471,253.08	104,725,187.25	6,945,320.28		111,670,507.53
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	765,039.50	207,110.69	972,150.19	64,472.50		1,036,622.69
3300	Independent Study Centers	1,349,243.92	239,002.93	1,588,246.85	105,331.71		1,693,578.56
3400	Opportunity Schools	299,947.56	74,331.29	374,278.85	24,821.98		399,100.83
3550	Community Day Schools	968,093.50	185,891.17	1,153,984.67	76,531.67		1,230,516.34
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	207,205.98	0.00	207,205.98	13,741.79		220,947.77
4110	Regular Education, Adult	12,414.00	0.00	12,414.00	823.29		13,237.29
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	33,553.81	0.00	33,553.81	2,225.27		35,779.08
5000-5999	Special Education	16,427,917.11	1,680,976.49	18,108,893.60	1,200,972.46		19,309,866.06
6000	Regional Occupational Ctr/Prg (ROC/P)	10,585.70	0.00	10,585.70	702.04		11,287.74
Other Goals							
7110	Nonagency - Educational	345,383.87	0.00	345,383.87	22,905.68		368,289.55
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	321,125.14	0.00	321,125.14	21,296.85		342,421.99
8500	Child Care and Development Services	46,502.20	0.00	46,502.20	3,084.00		49,586.20
Other Costs							
	Food Services					6,772.76	6,772.76
	Enterprise					160.00	160.00
	Facilities Acquisition & Construction					2,355,137.67	2,355,137.67
	Other Outgo					8,437,334.63	8,437,334.63
Other Funds							
	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		580,510.29	580,510.29	656,586.17		1,237,096.46
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(436,396.37)		(436,396.37)
	Total General Fund and Charter Schools Funds Expenditures	108,236,802.21	20,439,075.94	128,675,878.15	8,715,408.37	10,799,405.06	148,190,691.58

Current LEA: 10-73965-0000000 Central Unified		
Selected SELPA: BE		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BE	Fresno County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	21,872.11	0.00	0.00	(436,396.37)				
Other Sources/Uses Detail					0.00	2,874,545.43	419,644.25	416,196.71
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE 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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	4,807.99	0.00	7,104.60	0.00				
Other Sources/Uses Detail					0.00	0.00	28,809.13	5,920.10
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,938.21	0.00	49,181.75	0.00				
Other Sources/Uses Detail					0.00	0.00	8,339.50	18,461.09
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(56,432.79)	360,110.02	0.00				
Other Sources/Uses Detail					0.00	0.00	6,727.95	383,646.13
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,500,000.00	0.00	0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	4,442.75
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					395,130.17	395,130.17	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
61 CAFETERIA 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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	16,402.48	0.00						
Other Sources/Uses Detail					0.00	0.00		5,679.04
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	2,416.50	0.00						
Other Sources/Uses Detail					374,545.43	0.00	374,545.43	3,700.44
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	56,437.29	(56,432.79)	436,396.37	(436,396.37)	3,269,675.60	3,269,675.60	838,066.26	838,066.26

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,501,359.10	0.00	294,663.46	0.00	156,449.67	721,946.79	5,434,861.55		8,109,300.57
2000-2999	Classified Salaries	471,307.14	0.00	0.00	0.00	139,226.50	420,296.24	1,650,094.43		2,680,926.31
3000-3999	Employee Benefits	736,633.96	0.00	91,977.71	0.00	125,236.49	461,806.74	2,873,611.48		4,295,326.38
4000-4999	Books and Supplies	138,351.24	0.00	0.00	0.00	21,766.04	29,207.16	179,309.08		368,633.52
5000-5999	Services and Other Operating Expenditures	399,805.04	0.00	0.00	0.00	41.00	312,131.43	261,752.86		973,790.33
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	3,247,516.48	0.00	386,661.17	0.00	442,719.70	1,945,390.36	10,405,629.40	0.00	16,427,917.11
7310	Transfers of Indirect Costs	927,503.29	0.00	0.00	0.00	0.00	0.00	0.00		927,503.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,680,976.56	0.00	0.00	0.00	0.00	0.00	0.00		1,680,976.56
	Total Indirect Costs and PCR Allocations	2,608,479.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,608,479.85
	TOTAL COSTS	5,855,996.33	0.00	386,661.17	0.00	442,719.70	1,945,390.36	10,405,629.40	0.00	19,036,396.96
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	56,587.88	0.00	0.00	0.00	152,432.25	0.00	50,823.06		259,843.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	132,143.74	416,309.56	1,641,450.08		2,189,903.38
3000-3999	Employee Benefits	16,075.42	0.00	0.00	0.00	113,414.39	184,041.23	826,443.28		1,139,974.32
4000-4999	Books and Supplies	14,777.12	0.00	0.00	0.00	18,403.43	0.00	23,045.75		56,226.30
5000-5999	Services and Other Operating Expenditures	6,953.97	0.00	0.00	0.00	41.00	0.00	0.00		6,994.97
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	94,394.39	0.00	0.00	0.00	416,434.81	600,350.79	2,541,762.17	0.00	3,652,942.16
7310	Transfers of Indirect Costs	260,212.92	0.00	0.00	0.00	0.00	0.00	0.00		260,212.92
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	260,212.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,212.92
	TOTAL BEFORE OBJECT 8980	354,607.31	0.00	0.00	0.00	416,434.81	600,350.79	2,541,762.17	0.00	3,913,155.08
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,163,787.76
										2,749,367.32

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certified Salaries	1,444,771.22	0.00	294,883.46	0.00	4,017.42	721,946.79	5,384,038.49		7,849,457.38
2000-2999	Classified Salaries	471,307.14	0.00	0.00	0.00	7,082.76	3,988.68	8,644.35		491,022.93
3000-3999	Employee Benefits	720,618.54	0.00	91,977.71	0.00	11,822.10	277,765.51	2,053,168.20		3,155,352.06
4000-4999	Books and Supplies	123,574.12	0.00	0.00	0.00	3,362.61	29,207.16	156,263.33		312,407.22
5000-5999	Services and Other Operating Expenditures	382,851.07	0.00	0.00	0.00	0.00	312,131.43	261,752.86		966,735.36
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	3,153,122.09	0.00	386,661.17	0.00	26,284.89	1,345,039.57	7,863,867.23	0.00	12,774,974.95
7310	Transfers of Indirect Costs	667,290.37	0.00	0.00	0.00	0.00	0.00	0.00		667,290.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,680,976.56								1,680,976.56
	Total Indirect Costs and PCR Allocations	2,348,266.93								2,348,266.93
	TOTAL BEFORE OBJECT 8980	5,501,389.02	0.00	386,661.17	0.00	26,284.89	1,345,039.57	7,863,867.23	0.00	15,123,241.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									1,163,787.76
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										16,287,029.64
1000-1999	Certified Salaries	1,192,972.30	0.00	0.00	0.00	4,017.42	5,681.20	192,808.69		1,395,479.61
2000-2999	Classified Salaries	389,816.53	0.00	0.00	0.00	7,082.76	3,988.68	8,644.35		409,532.32
3000-3999	Employee Benefits	523,189.87	0.00	0.00	0.00	1,437.10	1,671.09	46,320.18		572,618.24
4000-4999	Books and Supplies	79,834.84	0.00	0.00	0.00	2,455.79	9,546.01	5,295.45		97,132.09
5000-5999	Services and Other Operating Expenditures	133,347.66	0.00	0.00	0.00	0.00	0.00	6,466.55		139,814.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,319,161.20	0.00	0.00	0.00	14,993.07	20,886.98	259,535.22	0.00	2,614,576.47
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
	TOTAL BEFORE OBJECT 8980	2,319,161.20	0.00	0.00	0.00	14,993.07	20,886.98	259,535.22	0.00	2,614,576.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									5,336,426.84
										9,114,791.07

* 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	13,637,777.35	7,007,564.09
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)	13,637,777.35	7,007,564.09
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	1,378.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____ _____ _____		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	1,378.00	

SELPA: Fresno County (BE)

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
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Fresno County (BE)

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)

<p>If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)</p> <p style="text-align: right;">_____ (c)</p> <p>Available for MOE reduction. (line (a) minus line (c), zero if negative)</p> <p style="text-align: right;">_____ 0.00 (d)</p> <p>Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).</p> <p style="text-align: right;">_____</p>
--

<p>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).</p> <p style="text-align: right;">_____ (e)</p> <p>Available to set aside for EIS (line (b) minus line (e), zero if negative)</p> <p style="text-align: right;">_____ 0.00 (f)</p>
--

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

SELPA: Fresno County (BE)

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	19,036,396.96		
b. Less: Expenditures paid from federal sources	2,749,367.32		
c. Expenditures paid from state and local sources	16,287,029.64	13,637,777.35	
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	16,287,029.64	13,637,777.35	2,649,252.29
d. Special education unduplicated pupil count	1,441	1,378	
e. Per capita state and local expenditures (A1c/A1d)	11,302.59	9,896.79	1,405.80

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	16,287,029.64		
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	16,287,029.64	0.00	16,287,029.64
b. Special education unduplicated pupil count	1,441		
c. Per capita state and local expenditures (A2a/A2b)	11,302.59	0.00	11,302.59

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

SELPA: Fresno County (BE)

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	9,114,791.07	7,007,564.09	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,114,791.07	7,007,564.09	2,107,226.98
b. Per capita local expenditures (B1a/A1d)	6,325.32	5,085.32	1,240.00

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	9,114,791.07		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,114,791.07	0.00	9,114,791.07
b. Special education unduplicated pupil count	1,441		
c. Per capita local expenditures (B2a/B2b)	6,325.32	0.00	6,325.32

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.

Yolanda Balladares
Contact Name

559-274-4700 ext 63106
Telephone Number

Director of Fiscal Services
Title

yballadares@centralusd.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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,718,183.16	0.00	360,345.03	0.00	236,005.99	795,140.17	5,863,639.10		8,973,313.45
2000-2999	Classified Salaries	515,188.41	0.00	0.00	0.00	171,470.71	430,130.31	1,869,703.88		2,986,493.31
3000-3999	Employee Benefits	811,053.97	0.00	120,514.53	0.00	158,075.44	489,271.65	3,172,427.49		4,751,343.08
4000-4999	Books and Supplies	167,052.30	0.00	0.00	0.00	14,129.00	39,019.19	48,609.10		268,809.59
5000-5999	Services and Other Operating Expenditures	401,888.58	0.00	0.00	0.00	7,551.00	386,751.64	393,415.24		1,189,606.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	45,000.00	0.00	0.00		45,000.00
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	3,613,366.42	0.00	480,859.56	0.00	632,232.14	2,140,312.96	11,347,794.81	0.00	18,214,565.89
7310	Transfers of Indirect Costs	958,850.20	0.00	0.00	0.00	0.00	0.00	0.00		958,850.20
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	958,850.20	0.00	0.00	0.00	0.00	0.00	0.00		958,850.20
	TOTAL COSTS	4,572,216.62	0.00	480,859.56	0.00	632,232.14	2,140,312.96	11,347,794.81	0.00	19,173,416.09
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,661,690.81	0.00	360,345.03	0.00	4,017.42	795,140.17	5,809,921.47		8,631,114.90
2000-2999	Classified Salaries	515,188.41	0.00	0.00	0.00	6,147.56	6,387.04	9,040.00		536,763.01
3000-3999	Employee Benefits	793,766.92	0.00	120,514.53	0.00	9,273.77	304,061.24	2,215,304.41		3,442,920.87
4000-4999	Books and Supplies	130,438.42	0.00	0.00	0.00	3,520.00	39,019.19	47,109.10		220,086.71
5000-5999	Services and Other Operating Expenditures	376,288.58	0.00	0.00	0.00	0.00	386,751.64	393,415.24		1,156,455.46
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	3,477,373.14	0.00	480,859.56	0.00	22,958.75	1,531,359.28	8,474,790.22	0.00	13,987,340.95
7310	Transfers of Indirect Costs	678,503.68	0.00	0.00	0.00	0.00	0.00	0.00		678,503.68
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	678,503.68	0.00	0.00	0.00	0.00	0.00	0.00		678,503.68
	TOTAL BEFORE OBJECT 8980	4,155,876.82	0.00	480,859.56	0.00	22,958.75	1,531,359.28	8,474,790.22	0.00	14,665,844.63
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,441
										16,338,365.46

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,357,571.89	0.00	0.00	0.00	4,017.42	7,218.86	271,388.04		1,640,296.21
2000-2999	Classified Salaries	432,443.95	0.00	0.00	0.00	6,147.56	6,387.04	9,040.00		454,018.55
3000-3999	Employee Benefits	597,495.45	0.00	0.00	0.00	1,221.77	2,310.74	79,302.60		680,330.56
4000-4999	Books and Supplies	82,815.00	0.00	0.00	0.00	2,500.00	9,700.00	6,800.00		101,815.00
5000-5999	Services and Other Operating Expenditures	150,897.21	0.00	0.00	0.00	0.00	0.00	6,645.30		157,542.51
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,621,323.50	0.00	0.00	0.00	13,886.75	25,616.64	373,175.94	0.00	3,034,002.83
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
	TOTAL BEFORE OBJECT 8980	2,621,323.50	0.00	0.00	0.00	13,886.75	25,616.64	373,175.94	0.00	3,034,002.83
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										1,672,520.83
										6,193,387.97
										10,899,911.63

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

Object Code	Description	Special Education, Unspecified (Goal 500-1)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,501,359.10	0.00	294,683.46	0.00	156,449.67	721,946.79	5,434,861.55		8,109,300.57
2000-2999	Classified Salaries	471,307.14	0.00	0.00	0.00	139,226.50	420,298.24	1,650,094.43		2,680,926.31
3000-3999	Employee Benefits	736,693.96	0.00	91,977.71	0.00	125,236.49	461,806.74	2,879,611.48		4,295,326.38
4000-4999	Books and Supplies	138,351.24	0.00	0.00	0.00	21,766.04	29,207.16	179,309.08		368,633.52
5000-5999	Services and Other Operating Expenditures	399,805.04	0.00	0.00	0.00	41.00	312,131.43	261,752.86		973,730.33
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	3,247,516.48	0.00	386,661.17	0.00	442,719.70	1,945,390.36	10,405,629.40	0.00	16,427,917.11
7310	Transfers of Indirect Costs	927,503.29	0.00	0.00	0.00	0.00	0.00	0.00		927,503.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,680,976.56								1,680,976.56
	Total Indirect Costs	927,503.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	927,503.29
	TOTAL COSTS	4,175,019.77	0.00	386,661.17	0.00	442,719.70	1,945,390.36	10,405,629.40	0.00	17,355,420.40
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	56,587.88	0.00	0.00	0.00	152,432.25	0.00	50,823.06		259,843.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	132,143.74	416,309.56	1,641,450.08		2,189,903.38
3000-3999	Employee Benefits	18,075.42	0.00	0.00	0.00	113,414.39	184,041.23	826,443.28		1,139,974.32
4000-4999	Books and Supplies	14,777.12	0.00	0.00	0.00	18,403.43	0.00	23,045.75		56,226.30
5000-5999	Services and Other Operating Expenditures	6,953.97	0.00	0.00	0.00	41.00	0.00	0.00		6,994.97
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	94,394.39	0.00	0.00	0.00	416,434.81	600,350.79	2,541,762.17	0.00	3,652,942.16
7310	Transfers of Indirect Costs	260,212.92	0.00	0.00	0.00	0.00	0.00	0.00		260,212.92
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	260,212.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,212.92
	TOTAL BEFORE OBJECT 8980	354,607.31	0.00	0.00	0.00	416,434.81	600,350.79	2,541,762.17	0.00	3,913,155.08
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,163,787.76
										2,749,367.32

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,444,771.22	0.00	294,683.46	0.00	4,017.42	721,946.79	5,384,038.49		7,849,457.38
2000-2999	Classified Salaries	471,307.14	0.00	0.00	0.00	7,082.76	3,988.68	8,644.35		491,022.93
3000-3999	Employee Benefits	720,618.54	0.00	91,977.71	0.00	11,822.10	277,765.51	2,053,168.20		3,155,352.06
4000-4999	Books and Supplies	123,574.12	0.00	0.00	0.00	3,362.61	29,207.16	156,263.33		312,407.22
5000-5999	Services and Other Operating Expenditures	392,851.07	0.00	0.00	0.00	0.00	312,131.43	261,752.86		966,735.36
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	3,153,122.09	0.00	386,661.17	0.00	26,284.89	1,345,039.57	7,863,867.23	0.00	12,774,974.95
7310	Transfers of Indirect Costs	667,290.37	0.00	0.00	0.00	0.00	0.00	0.00		667,290.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,680,976.56								1,680,976.56
	Total Indirect Costs	667,290.37	0.00	0.00	0.00	0.00	0.00	0.00		667,290.37
8980	TOTAL BEFORE OBJECT 8980	3,820,412.46	0.00	386,661.17	0.00	26,284.89	1,345,039.57	7,863,867.23	0.00	13,442,265.32
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 3000-9999)										
1000-1999	Certificated Salaries	1,192,972.30	0.00	0.00	0.00	4,017.42	5,681.20	192,808.69		1,395,479.61
2000-2999	Classified Salaries	389,816.53	0.00	0.00	0.00	7,082.76	3,988.68	8,644.35		409,532.32
3000-3999	Employee Benefits	523,189.87	0.00	0.00	0.00	1,437.10	1,671.09	46,320.18		572,618.24
4000-4999	Books and Supplies	79,834.84	0.00	0.00	0.00	2,455.79	9,546.01	5,295.45		97,132.09
5000-5999	Services and Other Operating Expenditures	133,347.66	0.00	0.00	0.00	0.00	0.00	6,466.55		139,814.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,319,161.20	0.00	0.00	0.00	14,993.07	20,886.98	259,535.22	0.00	2,614,576.47
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
8980	TOTAL BEFORE OBJECT 8980	2,319,161.20	0.00	0.00	0.00	14,993.07	20,886.98	259,535.22	0.00	2,614,576.47
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										
										1,163,787.76
										5,336,426.84
										9,114,791.07

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

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno County (BE)

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

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

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

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

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

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

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

SELPA: Fresno County (BE)

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	19,173,416.09		
b. Less: Expenditures paid from federal sources	2,835,050.63		
c. Expenditures paid from state and local sources	16,338,365.46	14,606,053.08	
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	16,338,365.46	14,606,053.08	1,732,312.38
d. Special education unduplicated pupil count	1,441	1,441	
e. Per capita state and local expenditures (A1c/A1d)	11,338.21	10,136.05	1,202.16

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	16,338,365.46		
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	16,338,365.46	0.00	16,338,365.46
b. Special education unduplicated pupil count	1,441		
c. Per capita state and local expenditures (A2a/A2b)	11,338.21	0.00	11,338.21

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

SELPA: Fresno County (BE)

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	10,899,911.63	9,114,791.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,899,911.63	9,114,791.07	1,785,120.56
b. Per capita local expenditures (B1a/A1d)	7,564.13	6,325.32	1,238.81

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	10,899,911.63		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,899,911.63	0.00	10,899,911.63
b. Special education unduplicated pupil count	1,441		
c. Per capita local expenditures (B2a/B2b)	7,564.13	0.00	7,564.13

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.

Yolanda Balladares
Contact Name

559-274-4700 ext 63106
Telephone Number

Director of Fiscal Services
Title

yballadares@centralusd.k12.ca.us
E-mail Address

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Unaudited Actuals
2015-16 Unaudited Actuals
Technical Review Checks

Central Unified

Fresno 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CX-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CX-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero,

individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section

41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2016-17 Budget
Technical Review Checks

Central Unified

Fresno 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms
must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected
forms must be opened and saved. PASSED

Checks Completed.

CAT Forms

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I A	Title ID	Migrant	Migrant	Spec. Ed. IDEA Basic Local	Spec. Ed. IDEA Preschool	Spec. Ed. IDEA Preschool
1. Prior Year Carryover	536,256.66	149.44					
2. a. Current Year Award	4,391,136.00	16,918.00	27,800.00	25,539.00	2,393,223.00	62,240.00	105,848.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curt Yr Award							
(sum lines 2a, 2b, & 2c)	4,391,136.00	16,918.00	27,800.00	25,539.00	2,393,223.00	62,240.00	105,848.00
3. Required Matching Funds/Other					897,693.33	2,355.09	263,739.34
4. Total Available Award	4,927,392.66	17,067.44	27,800.00	25,539.00	3,290,916.33	64,595.09	369,587.34
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	3,862,057.66	10,761.44	6,962.96	1,063.93			
7. Contributed Matching Funds					897,693.33	2,355.09	263,739.34
8. Total Available (sum lines 5, 6, & 7)	3,862,057.66	10,761.44	6,962.96	1,063.93	897,693.33	2,355.09	263,739.34
EXPENDITURES							
9. Donor-Authorized Expenditures	4,202,748.61	8,429.38	22,553.77	10,282.04	3,290,916.33	64,595.09	369,587.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,202,748.61	8,429.38	22,553.77	10,282.04	3,290,916.33	64,595.09	369,587.34
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)	(340,690.95)	2,332.06	(15,590.81)	(9,218.11)	(2,393,223.00)	(62,240.00)	(105,848.00)
a. Unearned Revenue		2,332.06					
b. Accounts Payable	340,690.95		15,590.81	9,218.11	2,393,223.00	62,240.00	105,848.00
c. Accounts Receivable	724,644.05	8,638.06	5,246.23	15,256.96	0.00	0.00	0.00
(line 4 minus line 9)	724,644.05	8,638.06					
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,202,748.61	8,429.38	22,553.77	10,282.04	2,393,223.00	62,240.00	105,848.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Voc & Applied Tech. Secondary	Title II, A	Title III	Title III	Vocational Programs	Adult Education & ESL	Secondary Education
	84,048	84,367	84,365	84,365	84,048	84,002A	84,002
	3550	4035	4201	4203	3555	3905	3913
	8290	8290	8290	8290	8290	8290	8290
Perkins Sec 131	Imp Teacher Quality	Immigrant Ed.	LEP	LEP	Adult Ed. Fund 1100	Ad. Ed. Fund 1100	Ad. Ed Fund 1100
1. Prior Year Carryover	228,898.00	4,684.48	29,439.85				
2. a. Current Year Award	153,814.00	331,702.00	31,282.00	187,400.00	159,849.00	117,402.00	162,291.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	153,814.00	331,702.00	31,282.00	187,400.00	159,849.00	117,402.00	162,291.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	153,814.00	560,600.00	35,966.48	216,839.85	159,849.00	117,402.00	162,291.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		236,614.28					
6. Cash Received in Current Year	9,447.37		15,686.48	212,405.85	32,721.64	69,325.00	67,473.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	9,447.37	236,614.28	15,686.48	212,405.85	32,721.64	69,325.00	67,473.00
EXPENDITURES							
9. Donor-Authorized Expenditures	149,527.26	263,335.80	22,078.90	209,080.32	149,197.16	117,402.00	162,291.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	149,527.26	263,335.80	22,078.90	209,080.32	149,197.16	117,402.00	162,291.00
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)	(140,079.89)	(26,721.52)	(6,392.42)	3,325.53	(116,475.52)	(48,077.00)	(94,818.00)
a. Unearned Revenue				3,325.53			
b. Accounts Payable							
c. Accounts Receivable	140,079.89	26,721.52	6,392.42		116,475.52	48,077.00	94,818.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,286.74	297,264.20	13,887.58	7,759.53	10,651.84	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		297,264.20	13,887.58	7,759.53			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	149,527.26	263,335.80	22,078.90	209,080.32	149,197.16	117,402.00	162,291.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	English Literacy & Civics Ed.	TOTAL
FEDERAL CATALOG NUMBER	84.002A	
RESOURCE CODE	3926	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Ad. Ed. Fund 1100	
AWARD		
1. Prior Year Carryover		799,428.43
2. a. Current Year Award	15,019.00	8,181,463.00
b. Transferability (NCLB)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	15,019.00	8,181,463.00
3. Required Matching Funds/Other		1,163,787.76
4. Total Available Award		10,144,679.19
(sum lines 1, 2d, & 3)	15,019.00	
REVENUES		
5. Unearned Revenue Deferred from Prior Year		236,614.28
6. Cash Received in Current Year	3,060.00	4,290,965.33
7. Contributed Matching Funds		1,163,787.76
8. Total Available (sum lines 5, 6, & 7)	3,060.00	5,691,367.37
EXPENDITURES		
9. Donor-Authorized Expenditures	15,019.00	9,057,044.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	15,019.00	9,057,044.00
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)	(11,959.00)	(3,365,676.63)
a. Unearned Revenue		5,657.59
b. Accounts Payable		0.00
c. Accounts Receivable	11,959.00	3,371,334.22
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,087,635.19
15. If Carryover is allowed, enter line 14 amount here		1,052,213.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,019.00	7,893,256.24

STATE PROGRAM NAME	State Preschool	Special Ed	Ag. Vocational Incentive Grant	ROP	TOTAL
RESOURCE CODE	6105	6520	7010	9023	
REVENUE OBJECT	8530	8590	8590	8699	
LOCAL DESCRIPTION (if any)	Child Dev. Fund 12	Workability		ROP	
AWARD					
1. Prior Year Carryover					0.00
2. a. Current Year Award	859,851.00	21,533.98	31,597.00	466,594.00	1,379,575.98
b. Other Adjustments			1,088.15		1,088.15
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	859,851.00	21,533.98	32,685.15	466,594.00	1,380,664.13
3. Required Matching Funds/Other			31,597.00		31,597.00
4. Total Available Award	859,851.00	21,533.98	64,282.15	466,594.00	1,412,261.13
(sum lines 1, 2c, & 3)					
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	621,767.96		31,597.00	218,215.61	871,580.57
7. Contributed Matching Funds			32,685.15	76,329.42	109,014.57
8. Total Available (sum lines 5, 6, & 7)	621,767.96	0.00	64,282.15	294,545.03	980,595.14
EXPENDITURES					
9. Donor-Authorized Expenditures	704,065.30	21,533.98	64,282.15	509,943.28	1,299,824.71
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	704,065.30	21,533.98	64,282.15	509,943.28	1,299,824.71
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)	(82,297.34)	(21,533.98)	0.00	(215,398.25)	(319,229.57)
a. Unearned Revenue					0.00
b. Accounts Payable	82,297.34	21,533.98		215,398.25	319,229.57
c. Accounts Receivable	155,785.70	0.00	0.00	(43,349.28)	112,436.42
14. Unused Grant Award Calculation (line 4 minus line 9)					0.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	704,065.30	21,533.98	31,597.00	433,613.86	1,190,810.14

LOCAL PROGRAM NAME	CALWorks	First 5 Birth to 3rd	State Water Resource WAC, well	Microsoft settlement K-12 Voucher	State Water Resource WAC Bottled Water	State Water Resource West Bottled Water	OSHPD Health Care workforce
RESOURCE CODE	9010	9016	9018	9019	9026	9036	9037
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Fund 1100						
AWARD							
1. Prior Year Carryover		107,452.99			15,647.17		
2. a. Current Year Award	126,015.00	350,000.00	344,437.36	108,584.05	50,000.00	50,000.00	13,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	126,015.00	350,000.00	344,437.36	108,584.05	0.00	50,000.00	13,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	126,015.00	457,452.99	344,437.36	108,584.05	15,647.17	50,000.00	13,500.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	126,015.00	73,871.00	0.00	108,584.05	406.72	0.00	13,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	126,015.00	73,871.00	0.00	108,584.05	406.72	0.00	13,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	126,015.00	260,049.67	344,437.36	108,584.05	1,284.61	36,835.02	10,585.70
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	126,015.00	260,049.67	344,437.36	108,584.05	1,284.61	36,835.02	10,585.70
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)	0.00	(186,178.67)	(344,437.36)	0.00	(877.89)	(36,835.02)	2,914.30
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	197,403.32	0.00	0.00	14,362.56	13,164.98	2,914.30
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	126,015.00	260,049.67	344,437.36	108,584.05	1,284.61	36,835.02	10,585.70

LOCAL PROGRAM NAME	CNG	TOTAL
RESOURCE CODE	9038	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		123,100.16
2. a. Current Year Award	807,788.00	1,800,324.41
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	807,788.00	1,800,324.41
3. Required Matching Funds/Other (sum lines 1, 2c, & 3)		0.00
4. Total Available Award	807,788.00	1,923,424.57
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	350.00	322,726.77
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	350.00	322,726.77
EXPENDITURES		
9. Donor-Authorized Expenditures	647,645.58	1,535,436.99
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	647,645.58	1,535,436.99
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)	(647,295.58)	(1,212,710.22)
a. Unearned Revenue		0.00
b. Accounts Payable		2,914.30
c. Accounts Receivable	647,295.58	1,215,624.52
14. Unused Grant Award Calculation (line 4 minus line 9)	160,142.42	387,987.58
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)	647,645.58	1,535,436.99

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Medical Billing	Federal Child Nutrition	TOTAL
	93.778	10.55	
	5640	5310	
	8290	8220	
		Fed. Reimb Fu 1300	
AWARD			
1. Prior Year Restricted Ending Balance	278,093.16	3,440,094.37	3,718,187.53
2. a. Current Year Award	297,049.53	6,701,744.38	6,998,793.91
b. Other Adjustments		630,946.65	630,946.65
c. Adj Curr Yr Award (sum lines 2a & 2b)	297,049.53	7,332,691.03	7,629,740.56
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	575,142.69	10,772,785.40	11,347,928.09
REVENUES			
5. Cash Received in Current Year	297,049.53	6,302,755.28	6,599,804.81
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,029,935.75	1,029,935.75
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,029,935.75	1,029,935.75
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	297,049.53	7,332,691.03	7,629,740.56
EXPENDITURES			
10. Donor-Authorized Expenditures	214,748.82	7,241,311.75	7,456,060.57
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	214,748.82	7,241,311.75	7,456,060.57
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	360,393.87	3,531,473.65	3,891,867.52

STATE PROGRAM NAME	State Child Nutrition	CA Clean Energy	Lottery	Spec. Ed	Mental Health NPS	Educator Effectiveness Grant	Adult Ed. Block Grant
RESOURCE CODE	5310	6230	6300	6500	6512	6264	6391
REVENUE OBJECT	8520	8590	8560	8792	8590	8590	8590
LOCAL DESCRIPTION (if any)	State Reimb	Prop 39	Inst. Materials				
AWARD							
1. Prior Year Restricted Ending Balance		859,414.90	246,236.81		797,645.41		
2. a. Current Year Award	518,044.86	589,270.00	794,852.63	4,835,265.00	440,320.00	1,172,879.00	547,082.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	518,044.86	589,270.00	794,852.63	4,835,265.00	440,320.00	1,172,879.00	547,082.00
3. Required Matching Funds/Other				5,336,426.84			
4. Total Available Award (sum lines 1, 2c, & 3)	518,044.86	1,448,684.90	1,041,089.44	10,171,691.84	1,237,965.41	1,172,879.00	547,082.00
REVENUES							
5. Cash Received in Current Year	479,431.51	589,270.00	46,941.86	4,281,331.00	288,024.00	1,172,879.00	547,082.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	38,613.35	0.00	747,910.77	553,934.00	152,296.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	38,613.35	0.00	747,910.77	553,934.00	152,296.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	518,044.86	589,270.00	794,852.63	4,835,265.00	440,320.00	1,172,879.00	547,082.00
EXPENDITURES							
10. Donor-Authorized Expenditures	518,044.86	454,147.67	789,326.47	10,171,691.84	602,264.00	0.00	448,669.34
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	518,044.86	454,147.67	789,326.47	10,171,691.84	602,264.00	0.00	448,669.34
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	994,537.23	251,762.97	0.00	635,701.41	1,172,879.00	98,412.66

STATE PROGRAM NAME	AB 86 Adult State Block Grant	TOTAL
RESOURCE CODE	9029	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		1,903,297.12
2. a. Current Year Award	251,635.08	9,149,348.57
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	251,635.08	9,149,348.57
3. Required Matching Funds/Other		5,336,426.84
4. Total Available Award	251,635.08	16,389,072.53
(sum lines 1, 2c, & 3)		
REVENUES		
5. Cash Received in Current Year	251,635.08	7,656,594.45
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	1,492,754.12
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	1,492,754.12
8. Contributed Matching Funds		0.00
9. Total Available	251,635.08	9,149,348.57
(sum lines 5, 7c, & 8)		
EXPENDITURES		
10. Donor-Authorized Expenditures	39,143.40	13,023,287.58
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures	39,143.40	13,023,287.58
(line 10 plus line 11)		
RESTRICTED ENDING BALANCE		
13. Current Year	212,491.68	3,365,784.95
(line 4 minus line 10)		

LOCAL PROGRAM NAME	i3 ERW Program	Kaiser Parent Resource Center	Kaiser Vision EPI	Kaiser CPR FA	Kaiser Healthy Kids #1	Kaiser Health Kids #2	Kaiser School Health Projects
RESOURCE CODE	9015	9020	9021	9022	9029	9030	9032
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	5,241.29	14,276.95	269.67	241.65	8,128.34	718.71	90,000.00
b. Other Adjustments					200.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	200.00	0.00	90,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,241.29	14,276.95	269.67	241.65	8,328.34	718.71	90,000.00
REVENUES							
5. Cash Received in Current Year							90,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	200.00	0.00	0.00
b. Noncurrent Accounts Receivable					200.00		
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,600.51	4,824.21	161.09	0.00	4,863.84	185.47	22,772.06
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,600.51	4,824.21	161.09	0.00	4,863.84	185.47	22,772.06
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,640.78	9,452.74	108.58	241.65	3,464.50	533.24	67,227.94

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	28,876.61
2. a. Current Year Award	90,000.00
b. Other Adjustments	200.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	90,200.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	119,076.61
REVENUES	
5. Cash Received in Current Year	90,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	200.00
b. Noncurrent Accounts Receivable	200.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	90,000.00
EXPENDITURES	
10. Donor-Authorized Expenditures	34,407.18
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	34,407.18
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	84,669.43

Government-Wide Reports

Unaudited Actuals
2015-16 Unaudited Actuals
Schedule of Capital Assets

10 73965 0000000
Form ASSET

Central Unified
Fresno County

	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	17,768,991.00		17,768,991.00			17,768,991.00
Work in Progress	18,018,968.02		18,018,968.02	2,617,618.11	11,290,614.60	9,345,971.53
Total capital assets not being depreciated	35,787,959.02	0.00	35,787,959.02	2,617,618.11	11,290,614.60	27,114,962.53
Capital assets being depreciated:						
Land Improvements	38,739,417.65		38,739,417.65	150,158.88		38,889,576.53
Buildings	211,796,745.42		211,796,745.42	5,887,730.09		217,684,475.51
Equipment	20,721,953.17		20,721,953.17	7,767,154.81	29,099.74	28,460,008.24
Total capital assets being depreciated	271,258,116.24	0.00	271,258,116.24	13,805,043.78	29,099.74	285,034,060.28
Accumulated Depreciation for:						
Land Improvements	(6,192,616.41)		(6,192,616.41)	(1,240,509.40)		(7,433,125.81)
Buildings	(65,291,831.31)		(65,291,831.31)	(5,187,748.72)		(70,479,580.03)
Equipment	(10,602,634.10)		(10,602,634.10)	(2,558,718.07)	(26,655.99)	(13,134,696.18)
Total accumulated depreciation	(82,087,081.82)	0.00	(82,087,081.82)	(8,986,976.19)	(26,655.99)	(91,047,402.02)
Total capital assets being depreciated, net	189,171,034.42	0.00	189,171,034.42	4,818,067.59	2,443.75	193,986,658.26
Governmental activity capital assets, net	224,958,993.44	0.00	224,958,993.44	7,435,685.70	11,293,058.35	221,101,620.79
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 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	118,659,283.00	(20,949,224.00)	97,710,059.00	35,740,973.00	35,635,000.00	97,816,032.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	25,065,000.00		25,065,000.00	13,668,513.00	15,930,000.00	22,803,513.00	
Capital Leases Payable	11,574,326.00		11,574,326.00		2,282,408.00	9,291,918.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	219,220.00	6,608,194.00	6,827,414.00	124,849.00	544,064.00	6,408,199.00	
Net Pension Liability		87,948,679.00	87,948,679.00	21,586,463.00		109,535,142.00	
Net OPEB Obligation	13,258,029.00	(46,382.00)	13,211,647.00	3,696,338.00	1,959,017.00	14,948,968.00	
Compensated Absences Payable	644,364.55		644,364.55	12,692.00	144,400.00	512,656.55	
Governmental activities long-term liabilities	169,420,222.55	73,561,267.00	242,981,489.55	74,829,828.00	56,494,889.00	261,316,428.55	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

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	7000	-	65,990	-	65,990	-	11,252,825	-	11,318,815	Instruction
[see extract]	2100	0	-	-	-	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-	-	-	-	-	-	School Site Administration
[see extract]	3500	371,900	-	-	371,900	-	-	-	371,900	Home-to-School Transportation
[see extract]	3700	99,770	-	-	99,770	-	-	-	99,770	Food Services
[see extract]	3900	0	-	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	45,098	-	-	45,098	-	-	-	45,098	Ancillary Services
[see extract]	5000	0	-	-	-	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	17,194	-	-	17,194	-	-	-	17,194	All Other General Administration
[see extract]	7700	71,526	-	-	71,526	-	-	-	71,526	Centralized Data Processing
[see extract]	8100	256,143	-	-	256,143	-	-	-	256,143	Plant Services
[see extract]	8500	4,242,216	-	-	4,242,216	-	-	-	4,242,216	Facilities Acquisition and Construction
9410		36,675	-	-	36,675	-	-	-	-	Land
9420		361,507	-	-	361,507	-	-	-	150,169	Land Improvements
9430		3,763,879	-	-	3,763,879	-	-	-	5,887,730	Buildings
9440		1,007,777	-	-	1,007,777	-	-	-	6,759,378	Equipment
9450			-	-		-	-	-	2,617,618	Work In Progress
TOTALS		5,169,838	5,169,837	11,500,847	11,500,848	16,422,662	16,422,662			

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	3,315,000	-	-	3,315,000	-	-	-	3,315,000	Debt Service, Bond Redemptions
7435	9100	0	-	-	-	-	-	-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-	-	-	-	-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	50,532,408	-	-	50,532,408	-	-	-	50,532,408	Debt Service, Other Debt Service - Principal
9661		3,315,000	-	-	3,315,000	-	-	-	35,635,000	General Obligation Bonds Payable
9662			-	-		-	-	-	-	State School Building Loan Payable
9666			-	-		-	-	-	15,930,000	COPS Payable
9667			-	-		-	-	-	2,282,408	Capital Leases Payable
9668			-	-		-	-	-	-	Lease Revenue Bonds Payable
9669			-	-		-	-	-	-	Other General Long-Term Debt
TOTALS		53,847,408	53,847,408	50,532,408	50,532,408	53,847,408	53,847,408			

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	0	-	-	-	-	-	-	Debt Service, Other Financing Uses
8931	0	0	-	-	-	-	-	-	Emergency Apportionments
8951	34,380,000	34,380,000	-	-	-	34,380,000	-	-	Proceeds from Sale of Bonds
8961	0	0	-	-	-	-	-	-	County School Building Aid
8971	13,668,513	13,668,513	-	-	-	13,668,513	-	-	Proceeds from Certificates of Participation
8972	0	0	-	-	-	-	-	-	Proceeds from Capital Leases
8973	0	0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979	3,714,498	3,714,498	-	-	-	3,714,498	-	-	All Other Financing Sources
9330			-	-	-	-	3,714,498	-	Prepaid Expense
9490			-	-	-	-	-	-	Deferred Outflows of Resources
9661			-	34,380,000	-	-	-	34,380,000	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	13,668,513	-	-	-	13,668,513	COPS Payable
9667			-	-	-	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			-	-	-	-	-	-	Other General Long-Term Debt
9690			-	-	-	-	-	-	Deferred Inflows of Resources
TOTALS			51,763,011	51,763,011	3,714,498	3,714,498	51,763,011	51,763,011	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
9410									Land
9420									Land Improvements
9430									Buildings
9440									Equipment
9450									Work In Progress
TOTALS					0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200					2,444		2,444		General Administration, Other Operating Expenditures
8631	(0000-1999)	0								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	4,372								Sale of Equipment and Supplies (Program Revenues)
8953		0								Proceeds from Disposal of Capital Assets
9410										Land
9420										Land Improvements
9425										Accumulated Depreciation - Land Improvements
9430										Buildings
9435										Accumulated Depreciation - Buildings
9440									29,100	Equipment
9445						26,656		26,656		Accumulated Depreciation - Equipment
9450										Work in Progress
TOTALS						29,100	29,100	29,100	29,100	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)									Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)									Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)									All Other State Revenue (General Revenues)
8590	(2000-9999)									All Other State Revenue (Program Revenues)
8660	(0000-1999)									Interest (General Revenues)
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
8953										Proceeds from Disposal of Capital Assets
9690										Deferred Inflows of Resources
TOTALS						0	0	0	0	

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Disposal of Capital Assets
9690									Deferred Inflows of Resources
979Z									Fund Balance/Net Position
TOTALS					0	0	0	0	0

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100				452,920		452,920		Debt Service, Bond Interest and Other Service Charges
7438	9100								Debt Service, Debt Service - Interest
9500						452,920			Accounts Payable
9661									General Obligation Bonds Payable
TOTALS					452,920	452,920	452,920	452,920	452,920

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Central Unified
Fresno County

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000			11,141			11,141		Instruction
n/a	2100			50,978			50,978		Instructional Supervision and Administration
n/a	2420				2,248		2,248		Instructional Library, Media and Technology
n/a	2700				8,815		8,815		School Site Administration
n/a	3600			379			379		Home-to-School Transportation
n/a	3700				1,046		1,046		Food Services
n/a	3900			4,354			4,354		All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000			3,799			3,799		Community Services
n/a	6000				266		266		Enterprise Activities
n/a	7200			22,594			22,594		All Other General Administration
n/a	7700				317		317		Centralized Data Processing
n/a	8100			51,154			51,154		Plant Services
9665				131,707			131,707		Compensated Absences Payable
TOTALS				144,399			144,399		

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	7000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Andillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
n/a	7434								Debt Service, Bond Interest and Other Charges
7438	9100								Debt Service, Debt Interest
800X	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
800X	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
800X	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
800X	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
800X	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
800X	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669									Other General Long-Term Debt
979Z									Fund Balance/Net Position
TOTALS					1,676,426	1,676,426	1,676,426	1,676,426	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420					118,784				Land
9430					4,412,453				Land Improvements
9440					6,759,378				Buildings
9450									Equipment
TOTALS					11,290,615	11,290,615	11,290,615	11,290,615	Work in Progress

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000					7,063,521		7,063,521		Instruction
6900	2100									Instructional Supervision and Administration
6900	2420									Instructional Library, Media and Technology
6900	2700									School Site Administration
6900	3600					605,425		605,425		Home-to-School Transportation
6900	3700					80,170		80,170		Food Services
6900	3900									All Other Pupil Services
6900	4000					3,255		3,255		Ancillary Services
6900	5000									Community Services
6900	6000									Enterprise Activities
6900	7200					84,643		84,643		All Other General Administration
6900	7700					47,808		47,808		Centralized Data Processing
6900	8100					1,102,154		1,102,154		Plant Services
6900	0000									Depreciation (Unallocated)
9425							1,240,509		1,240,509	Accumulated Depreciation - Land Improvements
9435							5,187,749		5,187,749	Accumulated Depreciation - Buildings
9445							2,558,718		2,558,718	Accumulated Depreciation - Equipment
TOTALS						8,986,976	8,986,976	8,986,976	8,986,976	

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100									Debt Service, Insurance
7434	9100									Debt Service, Bond Interest and Other Service Charges
7438	9100					1,485,822	324,844	1,160,978		Debt Service, Debt Service - Interest
9330										Prepaid Expense
9490										Deferred Outflows of Resources
9661							1,360,973		1,360,973	General Obligation Bonds Payable
9662										State School Building Loan Payable
9666										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669						324,844	124,849	199,995		Other General Long-Term Debt
9690										Deferred Inflows of Resources
TOTALS						1,810,666	1,810,666	1,360,973	1,360,973	

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		1,311,329	1,311,329	-				1,311,329	Cash in County Treasury
9111		24,618	24,618	-				24,618	Fair Value Adjustment to Cash in County Treasury
9120		739,629	739,629	-				739,629	Cash in Banks
9130		0	-	-				-	Revolving Cash Account
9140		0	-	-				-	Cash with a Fiscal Agent/Trustee
9150		0	-	-				-	Cash Collections Awaiting Deposit
9200		146,505	146,505	-				146,505	Investments
9310		374,545	374,545	-				374,545	Accounts Receivable
9320		0	-	-				-	Due from Other Funds
9330		0	-	-				-	Stores
9340		0	-	-				-	Prepaid Expenditures (Expenses)
9410		0	-	-				-	Other Current Assets
9420		0	-	-				-	Land
9425		0	-	-				-	Land Improvements
9430		0	-	-				-	Accumulated Depreciation-Land Improvements
9435		0	-	-				-	Buildings
9440		0	-	-				-	Accumulated Depreciation-Buildings
9445		0	-	-				-	Equipment
9450		0	-	-				-	Accumulated Depreciation-Equipment
9490		0	-	-				-	Work in Progress
9490		0	-	-				-	Deferred Outflows of Resources - pensions only
9490		0	-	-				-	Deferred Outflows of Resources - other
9500		2,592,927	-	2,592,927				-	Accounts Payable
9610		3,700	-	3,700				-	Due to Other Funds
9650		0	-	-				-	Unearned Revenue
9663		0	-	-				-	Net Pension Liability (Asset)
9664		0	-	-				-	Net OPEB Obligation
9665		0	-	-				-	Compensated Absences Payable
9666		0	-	-				-	COP's Payable
9667		0	-	-				-	Capital Leases Payable
9668		0	-	-				-	Lease Revenue Bonds Payable
9669		0	-	-				-	Other General Long-Term Debt
9690		0	-	-				-	Deferred Inflows of Resources - pensions only
9690		0	-	-				-	Deferred Inflows of Resources - other
979Z			1	-				1	Fund Balance/Net Position
TOTALS			2,596,627	2,596,627	0	0	0	2,596,627	2,596,627

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Conversion Entry - Detail

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000				22,504,291				Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
n/a	9101								Debt Service - Principal
n/a	9102								Debt Service - Interest
n/a	9103								Debt Service - Issuance Costs and Discounts
979Z						22,504,291			Fund Balance/Net Position
TOTALS					22,504,291	22,504,291		22,504,291	22,504,291

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Conversion from Governmental Funds to Governmental Activities
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Central Unified
Fresno County

Entry CEM16 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000								Enterprise Activities
n/a	9200								Transfers Between Agencies
7619	9300	0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)								Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)								All Other Sales (General Revenues)
8639	(2000-9999)								All Other Sales (Program Revenues)
8660	(0000-1999)				13,811			13,811	Interest (General Revenues)
8660	(2000-9999)								Interest (Program Revenues)
8662	(0000-1999)								Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)								Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)								Fees and Contracts (General Revenues)
8689	(2000-9999)								Fees and Contracts (Program Revenues)
8699	(0000-1999)				21,975,520			21,975,520	Other Local Revenue (General Revenues)
8699	(2000-9999)								Other Local Revenue (Program Revenues)
8799	(0000-1999)								Other Transfers in from All Others (General Revenues)
8799	(2000-9999)	374,545		374,545				374,545	Other Transfers in from All Others (Program Revenues)
8919									Interfund Transfers, Other Authorized Transfers in
8965									Transfers From Funds of Lapsed/Reorganized Districts
979Z			374,545		21,989,331		22,363,876		Fund Balance/Net Position
TOTALS			374,545		21,989,331		22,363,876		

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-	-	-	-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	3,269,676	-	-	-	-	-	-	Other Transfers In from All Others (General Revenues)
8799	(0000-1999)		-	-	-	-	-	-	Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)		-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		2,895,130	-	-	-	-	-	-	
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200								Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0							Other Transfers In from All Others (General Revenues)
8799	(0000-1999)								Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)								Interfund Transfers, Other Authorized Interfund Transfers In
8919		0							
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200								Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0							Other Transfers In from All Others (General Revenues)
8799	(0000-1999)								Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)								Interfund Transfers, Other Authorized Interfund Transfers In
8919		374,545							
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-	-	-	-	-	Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0	-	-	-	-	-	-	Other Transfers In from All Others
8799			-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		0	-	-	-	-	-	-	
TOTALS			0	0	0	0	0	0	0

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		463,521	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		328,687	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		5,679					-	-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		374,545					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		3,700					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
TOTALS			0	0	0	0	0	0	0

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-	-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	3,269,676	-	3,269,676	1	-	-	3,269,675	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund and Building Funds
8915		0	-	-	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		2,895,130	2,895,130	-	-	-	2,895,130	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		374,545	374,545	-	-	-	374,545	-	Interfund Transfers, Other Authorized Interfund Transfers In
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			3,269,675	3,269,676	1	0	3,269,675	3,269,675	

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Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)	9310	463,521	-	457,842	-	-	-	457,842	Due From Other Funds
	9610	828,687	828,687	-	-	-	828,687	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)	9310	0	-	-	-	-	-	-	Due From Other Funds
	9610	5,679	-	-	-	-	-	-	Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)	9310	374,545	-	374,545	-	-	-	374,545	Due From Other Funds
	9610	3,700	3,700	-	-	3,700	-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)	9310	0	-	-	-	-	-	-	Due From Other Funds
	9610	0	-	-	-	-	-	-	Due To Other Funds
TOTALS			832,387	832,387	0	0	832,387	832,387	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000		-	-	1,033,103	-	1,033,103	-	Instruction
n/a	2100		-	-	59,982	-	59,982	-	Instructional Supervision and Administration
n/a	2420		-	-	32,207	-	32,207	-	Instructional Library, Media and Technology
n/a	2700		-	-	127,321	-	127,321	-	School Site Administration
n/a	3600		-	-	74,247	-	74,247	-	Home-to-School Transportation
n/a	3700		-	-	45,230	-	45,230	-	Food Services
n/a	3900		-	-	132,943	-	132,943	-	All Other Pupil Services
n/a	4000		-	-	-	-	-	-	Ancillary Services
n/a	5000		-	-	4,025	-	4,025	-	Community Services
n/a	6000		-	-	9,622	-	9,622	-	Enterprise Activities
n/a	7200		-	-	56,304	-	56,304	-	All Other General Administration
n/a	7700		-	-	10,929	-	10,929	-	Centralized Data Processing
n/a	8700		-	-	151,408	-	151,408	-	Plant Services
9664			-	-	-	1,737,321	-	1,737,321	Net OPEB Obligation
TOTALS			1,737,321	1,737,321	1,737,321	1,737,321	1,737,321	1,737,321	

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Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000			153,219			153,219		Instruction
n/a	2100			9,017			9,017		Instructional Supervision and Administration
n/a	2420			1,206			1,206		Instructional Library, Media and Technology
n/a	2700			11,488			11,488		School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700			6,310			6,310		Food Services
n/a	3900			8,719			8,719		All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200			10,664			10,664		All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100			18,597			18,597		Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669			219,220				219,220		Other General Long-Term Debt
TOTALS			219,220	219,220	219,220	219,220	219,220	219,220	

Entry CE023 Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				4,803,233		4,803,233		Instruction
n/a	2100				319,634		319,634		Instructional Supervision and Administration
n/a	2420				66,169		66,169		Instructional Library, Media and Technology
n/a	2700				479,983		479,983		School Site Administration
n/a	3600				172,298		172,298		Home-to-School Transportation
n/a	3700				144,369		144,369		Food Services
n/a	3900				674,604		674,604		All Other Pupil Services
n/a	4000				51,260		51,260		Ancillary Services
n/a	5000				8,893		8,893		Community Services
n/a	6000				22,093		22,093		Enterprise Activities
n/a	7200				195,448		195,448		All Other General Administration
n/a	7700				41,685		41,685		Centralized Data Processing
n/a	8100				363,952		363,952		Plant Services
9490					1,382,902		1,382,902		Deferred Outflows of Resources - pensions only
9663					21,586,463		21,586,463		Net Pension Liability (Asset)
9690					14,346,265		12,859,940		Deferred Inflows of Resources - pensions only
TOTALS					23,072,788	23,072,788	21,586,463	21,586,463	

Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	5,436,743		5,436,743	4,318,460			1,118,283	Instruction
3100-3299	2100	400,960		400,960	329,808			71,152	Instructional Supervision and Administration
3100-3299	2420	95,290		95,290	84,380			10,910	Instructional Library, Media and Technology
3100-3299	2700	614,047		614,047	520,500			93,547	School Site Administration
3100-3299	3600	289,572		289,572	269,344			20,228	Home-to-School Transportation
3100-3299	3700	242,537		242,537	225,588			16,949	Food Services
3100-3299	3900	803,299		803,299	651,063			152,236	All Other Pupil Services
3100-3299	4000	58,023		58,023	46,079			11,944	Ancillary Services
3100-3299	5000	14,881		14,881	13,837			1,044	Community Services
3100-3299	6000	0		0				2,594	Enterprise Activities
3100-3299	7200	301,321		301,321	271,806			29,515	All Other General Administration
3100-3299	7700	70,017		70,017	65,123			4,894	Centralized Data Processing
3100-3299	8100	610,944		610,944	568,144			42,800	Plant Services
9490				8,937,634				1,576,096	Deferred Outflows of Resources - pensions only
TOTALS		8,937,634	8,937,634	8,937,634	7,364,132	7,364,132	1,576,096	1,576,096	

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Entry CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				973,732		973,732		Instruction
n/a	2100				59,063		59,063		Instructional Supervision and Administration
n/a	2420				5,518		5,518		Instructional Library, Media and Technology
n/a	2700				65,333		65,333		School Site Administration
n/a	3600				-		-		Home-to-School Transportation
n/a	3700				-		-		Food Services
n/a	3900				128,284		128,284		All Other Pupil Services
n/a	4000				10,408		10,408		Ancillary Services
n/a	5000				-		-		Community Services
n/a	6000				-		-		Enterprise Activities
n/a	7200				11,537		11,537		All Other General Administration
n/a	7700				-		-		Centralized Data Processing
n/a	8100				125		125		Plant Services
8590	(2000-9999)					1,254,000		1,254,000	All Other State Revenue (Program Revenues)
TOTALS					1,254,000	1,254,000	1,254,000	1,254,000	

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410	17,768,991		Land
9420	38,739,417		Land Improvements
9425		6,192,616	Accumulated Depreciation - Land Improvements
9430	211,796,745		Buildings
9435		65,291,830	Accumulated Depreciation - Buildings
9440	20,721,953		Equipment
9445		10,602,634	Accumulated Depreciation - Equipment
9450	18,018,968		Work In Progress
9490	7,363,727		Deferred Outflows of Resources - pensions only
9490	2,056,923		Deferred Outflows of Resources - other
9661		97,710,059	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		87,948,679	Net Pension Liability (Asset)
9664		13,211,647	Net OPEB Obligation
9665		644,364	Compensated Absences Payable
9666		25,065,000	COPs Payable
9667		11,574,325	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		6,827,414	Other General Long-Term Debt
9690		24,129,386	Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - other
979Z	32,731,230	-	Fund Balance/Net Position
Total	349,197,954	349,197,954	

By Function

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
01	0000	0	1110	1000	6400	65,989.86
Total, Instruction (Functions 1000-1999)						<u>65,989.86</u>
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>0.00</u>
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
Total, School Site Administration (Function 2700)						<u>0.00</u>
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>0.00</u>
01	0000	0	1110	3600	6500	371,900.18
Total, Home-to-School Transportation (Function 3600)						<u>371,900.18</u>
13	5310	0	0000	3700	6400	12,757.56
13	5310	0	0000	3700	6500	87,012.91
Total, Food Services (Function 3700)						<u>99,770.47</u>
01	0000	0	1110	4200	6400	45,097.89
Total, Ancillary Services (Functions 4000-4999)						<u>45,097.89</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
01	0000	0	0000	7400	6400	11,782.80
01	0000	0	0000	7550	6400	5,411.25
Total, All Other General Administration (Functions 7000-7999 except 7700)						<u>17,194.05</u>
01	0000	0	0000	7700	6400	71,526.23
Total, Centralized Data Processing (Function 7700)						<u>71,526.23</u>
01	0000	0	0000	8100	6400	24,027.90
01	0000	0	0000	8100	6500	61,174.00
01	0000	0	0000	8110	6400	28,123.22
01	0000	0	0000	8200	6400	11,742.35
01	8150	0	0000	8100	6400	124,429.05
01	8150	0	0000	8100	6500	6,646.00
Total, Plant Services (Functions 8000-8999 except 8500)						<u>256,142.52</u>
01	0000	0	0000	8500	4300	1,855.50
01	0000	0	0000	8500	4400	2,932.20

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Function

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	5800	170,669.83
01	0000	0	0000	8500	6100	17,875.00
01	0000	0	0000	8500	6170	31,930.52
01	0000	0	0000	8500	6200	1,020,245.65
01	0000	0	0000	8500	6400	18,839.01
01	9010	0	0000	8500	5710	38.25
01	9010	0	0000	8500	5800	91,969.11
01	9010	0	0000	8500	6170	270,233.00
01	9010	0	0000	8500	6200	728,549.60
12	6127	0	8500	8500	6200	1,700.00
14	0000	0	0000	8500	5600	5,068.51
14	0000	0	0000	8500	5800	14,126.00
14	0000	0	0000	8500	6170	25,370.00
14	0000	0	0000	8500	6200	889,530.67
21	0000	0	0000	8500	4400	5,892.55
21	0000	0	0000	8500	5800	19,512.38
21	0000	0	0000	8500	6170	12,000.00
21	0000	0	0000	8500	6200	645,429.52
25	0000	0	0000	8500	4300	3,467.59
25	0000	0	0000	8500	4400	8,316.79
25	0000	0	0000	8500	5800	55,951.44
25	0000	0	0000	8500	6100	18,800.00
25	0000	0	0000	8500	6170	21,973.00
25	0000	0	0000	8500	6200	98,623.00
25	0000	0	0000	8500	6400	61,316.60
Total, Facilities Acquisition and Construction (Function 8500)						4,242,215.72
						5,169,836.92

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
01	0000	0	0000	8500	4300	1,855.50
25	0000	0	0000	8500	4300	3,467.59
Total, Books and Supplies (Objects 4000-4999 except 4400)						5,323.09
01	0000	0	0000	8500	4400	2,932.20
21	0000	0	0000	8500	4400	5,892.55
25	0000	0	0000	8500	4400	8,316.79
Total, Noncapitalized Equipment (Object 4400)						17,141.54
01	0000	0	0000	8500	5800	170,669.83
01	9010	0	0000	8500	5710	38.25
01	9010	0	0000	8500	5800	91,969.11
14	0000	0	0000	8500	5600	5,068.51
14	0000	0	0000	8500	5800	14,126.00
21	0000	0	0000	8500	5800	19,512.38
25	0000	0	0000	8500	5800	55,951.44
Total, Services and Other Operating Expenditures (Objects 5000-5999)						357,335.52
01	0000	0	0000	8500	6100	17,875.00
25	0000	0	0000	8500	6100	18,800.00
Total, Land (Object 6100)						36,675.00
01	0000	0	0000	8500	6170	31,930.52
01	9010	0	0000	8500	6170	270,233.00
14	0000	0	0000	8500	6170	25,370.00
21	0000	0	0000	8500	6170	12,000.00
25	0000	0	0000	8500	6170	21,973.00
Total, Land Improvements (Object 6170)						361,506.52
01	0000	0	0000	8500	6200	1,020,245.65
01	9010	0	0000	8500	6200	728,549.60
12	6127	0	8500	8500	6200	1,700.00
14	0000	0	0000	8500	6200	889,530.67
21	0000	0	0000	8500	6200	645,429.52
25	0000	0	0000	8500	6200	98,623.00
Total, Buildings and Improvement of Buildings (Object 6200)						3,384,078.44
Total, Books and Media for New School Libraries (Object 6300)						0.00

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	7400	6400	11,782.80
01	0000	0	0000	7550	6400	5,411.25
01	0000	0	0000	7700	6400	71,526.23
01	0000	0	0000	8100	6400	24,027.90
01	0000	0	0000	8110	6400	28,123.22
01	0000	0	0000	8200	6400	11,742.35
01	0000	0	0000	8500	6400	18,839.01
01	0000	0	1110	1000	6400	65,989.86
01	0000	0	1110	4200	6400	45,097.89
01	8150	0	0000	8100	6400	124,429.05
13	5310	0	0000	3700	6400	12,757.56
25	0000	0	0000	8500	6400	61,316.60
Total, Equipment (Object 6400)						<u>481,043.72</u>
01	0000	0	0000	8100	6500	61,174.00
01	0000	0	1110	3600	6500	371,900.18
01	8150	0	0000	8100	6500	6,646.00
13	5310	0	0000	3700	6500	87,012.91
Total, Equipment Replacement (Object 6500)						<u>526,733.09</u>
						<u><u>5,169,836.92</u></u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	Land Improvements	9420	150,159	
	Buildings	9430	5,887,730	
	Equipment	9440	7,767,155	
	Work In Progress	9450	2,617,618	
	Instruction	1000		11,318,815
	Home-to-School Transportation	3600		371,900
	Food Services	3700		99,770
	Ancillary Services	4000		45,098
	All Other General Administration	7200		17,194
	Centralized Data Processing	7700		71,526
	Plant Services	8100		256,143
	Facilities Acquisition and Construction	8500		4,242,216
		Total	16,422,662	16,422,662

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	35,635,000	
	COPS Payable	9666	15,930,000	
	Capital Leases Payable	9667	2,282,408	
	Debt Service-Principal	9101		53,847,408
		Total	53,847,408	53,847,408

Entry #		Object	Function	Debit	Credit
CE003	Debt Issuance				
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
	Proceeds from Sale of Bonds	8951		34,380,000	
	Proceeds from Certificates of Participation	8971		13,668,513	
	All Other Financing Sources	8979		3,714,498	
	Prepaid Expense	9330			3,714,498
	General Obligation Bonds Payable	9661			34,380,000
	COPS Payable	9666			13,668,513
				Total	
				51,763,011	51,763,011

Entry #		Object	Function	Debit	Credit
CE004	Donated and Contributed Capital Assets				
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
				Total	
				0	0

Entry #	Object	Function	Debit	Credit
CE005	Disposal of Capital Assets			
	To report sales and disposals of capital assets and any resulting gain or loss.			
		7200	2,444	
	All Other General Administration		26,656	
	Accumulated Depreciation - Equipment	9445		
	Equipment	9440		29,100
		Total	29,100	29,100

Entry #	Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues			
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			
			0	0
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods			
	To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.			
Fund Balance/Net Position	979Z		1,676,426	
Debt Service - Interest		9102		1,676,426
		Total	1,676,426	1,676,426

Entry #	Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress			
	To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.			
Land Improvements	9420		118,784	
Buildings	9430		4,412,453	
Equipment	9440		6,759,378	
Work In Progress		9450		11,290,615
		Total	11,290,615	11,290,615

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction	1000		7,063,521	
Home-to-School Transportation	3600		605,425	
Food Services	3700		80,170	
Ancillary Services	4000		3,255	
All Other General Administration	7200		84,643	
Centralized Data Processing	7700		47,808	
Plant Services	8100		1,102,154	
Accumulated Depreciation - Land Improvements	9425			1,240,509
Accumulated Depreciation - Buildings	9435			5,187,749
Accumulated Depreciation - Equipment	9445			2,558,718
		Total	8,986,976	8,986,976

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
Debt Service - Interest		9102	1,160,978	
Other General Long-Term Debt	9669		199,995	
General Obligation Bonds Payable	9661			1,360,973
		Total	1,360,973	1,360,973

Entry #		Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds				
	To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.				
	Cash In County Treasury	9110		1,311,329	
	Fair Value Adjustment to Cash in County Treasury	9111		24,618	
	Cash In Banks	9120		739,629	
	Accounts Receivable	9200		146,505	
	Due from Other Funds	9310		374,545	
	Fund Balance/Net Position	979Z		1	
	Accounts Payable	9500			2,592,927
	Due to Other Funds	9610			3,700
				Total	2,596,627
					2,596,627

Entry #		Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA				
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.				
	Ancillary Services		4000	22,504,291	
	Fund Balance/Net Position	979Z			22,504,291
				Total	22,504,291
					22,504,291

Entry #	Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
Fund Balance/Net Position	979Z		22,363,876	
Interest (General Revenues)	8660			13,811
Other Local Revenue (General Revenues)	8699			21,975,520
Interfund Transfers, Other Authorized Transfers In	8919			374,545
		Total	22,363,876	22,363,876

Entry #	Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds			
	To reclassify Interfund balances Involving fiduciary funds as balances due to or due from external parties, rather than Internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds: Enterprise Funds (Funds 61-65)			
	Proprietary Funds: Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			Total	0 0

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate Interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	8919		3,269,675	
		9300		3,269,675
			Total	3,269,675 3,269,675

Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
Due To Other Funds	9810		832,387	
Due From Other Funds	9310			832,387
		Total	832,387	832,387

Entry #	Object	Function	Debit	Credit
CE021	Postemployment Benefits Other Than Pensions (OPEB)			
	To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.			
Instruction		1000	1,033,103	
Instructional Supervision and Administration		2100	59,982	
Instructional Library, Media and Technology		2420	32,207	
School Site Administration		2700	127,321	
Home-to-School Transportation		3600	74,247	
Food Services		3700	45,230	
All Other Pupil Services		3900	132,943	
Community Services		5000	4,025	
Enterprise Activities		6000	9,622	
All Other General Administration		7200	56,304	
Centralized Data Processing		7700	10,929	
Plant Services		8100	151,408	
Net OPEB Obligation	9664			1,737,321
		Total	1,737,321	1,737,321

Entry #	Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
Other General Long-Term Debt	9669		219,220	
Instruction		1000		153,219
Instructional Supervision and Administration		2100		9,017
Instructional Library, Media and Technology		2420		1,206
School Site Administration		2700		11,488
Food Services		3700		6,310
All Other Pupil Services		3900		8,719
All Other General Administration		7200		10,664
Plant Services		8100		18,597
		Total	219,220	219,220

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
Assets										
Cash			Funds 01-57, except where indicated	42,457,172.31	516,431.58	145,618.95	3,298,074.19	2,366,292.79	1,542,928.96	4,299,810.74
Investments			9110-9140	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	7,525,940.63	333,087.43	82,974.22	1,125,493.45	8,161.64	5,294.29	9,522.76
Due from Other Funds			9310	419,644.25	28,809.13	8,339.50	6,727.95	0.00	0.00	0.00
Stores			9320	6,671.25	0.00	0.00	50,894.35	0.00	0.00	0.00
Prepays			9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Deferred Outflows of Resources - pensions only				0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources - other										
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599,	9,016,345.38	158,782.53	116,670.48	170,038.49	842,105.29	232,345.87	32,161.47
Due to Other Funds			9610	416,196.71	5,920.10	18,481.09	383,646.13	0.00	0.00	4,442.75
Current Loans			9640	3,320,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue			9650	165,638.07	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable			9661							
State School Building Loan Payable			9662							
Net Pension Liability (Asset)			9663							
Net OPEB Obligation			9664							
Compensated Absences Payable			9665							
COPs Payable			9666							
Capital Leases Payable			9667							
Lease Revenue Bonds Payable			9668							
Other General Long-Term Debt			9669							
Deferred Inflows of Resources - pensions only				0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources - other										

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 01		Fund 11		Fund 12		Fund 13		Fund 14		Fund 21		Fund 25	
			General Fund		Adult Education Fund		Child Development Fund		Cafeteria Special Revenue Fund		Deferred Maintenance Fund		Building Fund		Capital Facilities Fund	
		979Z	37,491,248.28		713,635.51		101,781.10		3,927,505.32		1,552,349.14		1,315,817.38		4,272,729.28	
Fund Balance / Net Position																

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
				County School Facilities Fund	Bond Interest and Redemption Fund					
Assets										
	Funds 01-57, except where indicated									
Cash			9110-9140	55,592.31	3,877,332.04			58,579,254		58,579,254
Investments			9150	0.16	0.00			0		0
Receivables			9200-9290	184.48	13,465.45			9,104,074		9,104,074
Due from Other Funds			9310	0.00	0.00			463,521		463,521
Stores			9320	0.00	0.00			57,566		57,566
Prepays			9330	0.00	0.00			0		0
Other Current Assets			9340	0.00	0.00			0		0
Land			9410						17,768,991	17,768,991
Land Improvements			9420						38,739,417	38,739,417
Accumulated Depreciation - Land Improvements			9425						(6,192,616)	(6,192,616)
Buildings			9430						211,796,745	211,796,745
Accumulated Depreciation - Buildings			9435						(65,291,830)	(65,291,830)
Equipment			9440						20,721,953	20,721,953
Accumulated Depreciation - Equipment			9445						(10,602,634)	(10,602,634)
Work in Progress			9450						18,018,968	18,018,968
Deferred Outflows of Resources - pensions only			9490						7,363,727	7,363,727
Deferred Outflows of Resources - other			9490	0.00	0.00			0	2,056,923	2,056,923
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599					10,568,450		10,568,450
Due to Other Funds			9610	0.00	0.00			828,687		828,687
Current Loans			9640	0.00	0.00			3,320,000		3,320,000
Unearned Revenue			9650	0.00	0.00			165,638		165,638
General Obligation Bonds Payable			9661						97,710,059	97,710,059
State School Building Loan Payable			9662						0	0
Net Pension Liability (Asset)			9663						87,948,679	87,948,679
Net OPEB Obligation			9664						13,211,647	13,211,647
Compensated Absences Payable			9665						644,364	644,364
COPs Payable			9666						25,065,000	25,065,000
Capital Leases Payable			9667						11,574,325	11,574,325
Lease Revenue Bonds Payable			9668						0	0
Other General Long-Term Debt			9669						6,827,414	6,827,414
Deferred Inflows of Resources - pensions only			9690						24,129,386	24,129,386
Deferred Inflows of Resources - other			9690	0.00	0.00			0	0	0

Unaudited Actuals
2015-16 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			County School Facilities Fund	Bond Interest and Redemption Fund					
		979Z	55,776.95	3,890,797.49	53,321,640	(32,731,230)	20,590,410		
Fund Balance / Net Position									

	Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	14,684,200.92	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	15,122.38	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,	124,996,249.90	195,430.81	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8587-8590	407,876.44	4,620.78	2,581.73	38,557.74	21,690.38	19,807.38	86,208.11
Interagency Revenues	0000-1999		8677,	76,394.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,501,625.66	277.38	0.00	0.00	0.00	6,290.94	1,694,695.07
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	817,367.89	0.00	555.20	971,336.22	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8687, 8699	21,182,278.87	1,433,362.24	868,200.28	7,241,228.39	0.00	0.00	0.00
Capital Grants and Contributions	7710		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures										
Instruction	1000-1999	1000-1999	8545	79,806,563.88	677,519.91	679,312.24	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	5,148,592.02	73,307.29	80,616.05	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	1,545,808.09	9,395.28	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	8,107,257.47	354,058.47	0.00	0.00	0.00	0.00	0.00

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Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			County School Facilities Fund	Bond Interest and Redemption Fund					
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	0.00	0.00		14,684,201		14,684,201	
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	6,443,878.80		6,443,879		6,443,879	
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	0.00	0.00		15,122		15,122	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8344, 8546-8560, 8587-8590	0.00	0.00		125,191,681		125,191,681	
Interest and Investment Earnings	0000-1999	8660-8662	752.66	40,343.43		622,440		622,440	
Interagency Revenues	0000-1999	8677, 8780-8799	0.00	0.00		76,394		76,394	
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8696, 8700-8710	0.00	0.00		3,202,890		3,202,890	
Program Revenues									
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8696, 8700-8710	0.00	0.00		1,789,259		1,789,259	
Operating Grants and Contributions	0000-7709, 7711-9999	8290, 8587, 8699	0.00	0.00		30,725,070		30,725,070	
Capital Grants and Contributions	7710	8545, 8660-8662	0.00	0.00		0		0	
Expenditures									
Instruction - Related Services:	1000-1999	1000-7999	0.00	0.00		80,963,396		80,963,396	
Instructional Supervision and Administration	2000-2999, except 2420, 2700	1000-7999	0.00	0.00		5,302,515		5,302,515	
Instructional Library, Media and Technology	2420	1000-7999	0.00	0.00		1,555,203		1,555,203	
School Site Administration	2700	1000-7999	0.00	0.00		8,461,316		8,461,316	

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Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Pupil Services:										
Home-To-School Transportation	3600		1000-7999	4,943,573.78	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700		1000-7999	6,772.76	0.00	0.00	7,538,322.58	0.00	0.00	0.00
	3000-3999, except 3600, 3700		1000-7999	10,692,663.14	5,725.89	1,353.63	0.00	0.00	0.00	0.00
All Other Pupil Services										
General Administration:										
Centralized Data Processing	7700		1000-7999	1,155,841.52	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699		1000-7999	7,559,566.86	7,104.60	49,181.75	380,110.02	0.00	0.00	1,832,712.38
Plant Services	8000-8999, except 8500		1000-7999	16,631,310.18	0.00	0.00	0.00	39,625.35	12,985.73	102,072.00
Facility Acquisition and Construction	8500		1000-7999	2,355,137.67	0.00	1,700.00	0.00	934,095.18	682,834.45	265,448.42
Ancillary Services	4000-4999		1000-7999	1,678,984.46	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999		1000-7999	321,125.14	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities	6000-6999		1000-7999	160.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies	9200		7110-7299	962,715.62	0.00	0.00	0.00	0.00	0.00	0.00
			7431-7439, except 7434 and 7438							
Debt Service - Principal	9100, 9101			3,397,702.53	0.00	0.00	0.00	0.00	32,320,000.00	14,814,705.88
Debt Service - Interest	9100, 9102		7434, 7438	1,181,610.99	0.00	0.00	0.00	0.00	5,774,498.00	996,387.23
Debt Service - Issuance Costs and Discounts	9100, 9103		5400, 5450, 5800, 7699	20,760.00	0.00	0.00	0.00	0.00	0.00	0.00
			1000-6999, except 5400, 5450, and 5800							
All Other Outgo	9100-9300		5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000		6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In										
Interfund Transfers Out	9300		8910-8929	0.00	0.00	0.00	0.00	2,500,000.00	0.00	0.00
			7600-7629	2,874,545.43	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	34,380,000.00	13,668,513.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8978	0.00	0.00	0.00	0.00	0.00	3,714,498.00	0.00
All Other Financing Uses	9200		7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Fund Consolidation

	Resource		Function	Object	Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
					County School Facilities Fund	Bond Interest and Redemption Fund					
Pupil Services:											
Home-To-School Transportation		3600	1000-7999		0.00		0.00		4,943,574		4,943,574
Food Services		3700	1000-7999		0.00		0.00		7,545,095		7,545,095
		3000-3999, except 3600, 3700									
All Other Pupil Services			1000-7999		0.00		0.00		10,699,743		10,699,743
General Administration:											
Centralized Data Processing		7700	1000-7999		0.00		0.00		1,155,842		1,155,842
All Other General Administration		7100-7699	1000-7999		0.00		0.00		9,828,676		9,828,676
		8000-8999, except 8500									
Plant Services		8500	1000-7999		0.00		0.00		16,785,994		16,785,994
Facility Acquisition and Construction		4000-4999	1000-7999		0.00		0.00		4,242,216		4,242,216
Ancillary Services		5000-5999	1000-7999		0.00		0.00		1,678,984		1,678,984
Community Services		6000-6999	1000-7999		0.00		0.00		321,125		321,125
Enterprise Activities									160		160
Other Outgo:											
Transfers Between Agencies		9200	7110-7299		0.00		0.00		962,716		962,716
			7431-7439, except 7434 and 7438								
Debt Service - Principal		9100, 9101			0.00		3,315,000.00		53,847,408		53,847,408
Debt Service - Interest		9100, 9102	7434, 7438		0.00		3,822,990.66		11,775,487		11,775,487
			5400, 5450, 5800, 7699								
Debt Service - Issuance Costs and Discounts		9100, 9103			0.00		0.00		20,760		20,760
			1000-5999, except 5400, 5450, and 5800								
All Other Outgo		9100-9300	5800		0.00		0.00		0		0
Depreciation (Unallocated)		0000	6900		0.00		0.00		0		0
Other Financing Sources and Uses											
Interfund Transfers In			8810-8929		0.00		395,130.17		2,895,130		2,895,130
Interfund Transfers Out		9300	7600-7629		0.00		395,130.17		3,269,676		3,269,676
Proceeds from Long-Term Debt			8931-8951, 8971-8973		0.00		0.00		48,048,513		48,048,513
Proceeds from Disposal of Capital Assets			8953		0.00		0.00		0		0
All Other Financing Sources			8961-8965, 8979		0.00		0.00		3,714,498		3,714,498
All Other Financing Uses		9200	7651-7699		0.00		0.00		0		0

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
			Entry Amounts	Entry Numbers			
Assets		Funds 01-57, except where indicated					
Cash		9110-9140	58,579,254	0			60,654,930
Investments		9150	0	CE014	0		0
Receivables		9200-9290	9,104,074	CE014, CE018			9,250,579
Due from Other Funds		9310	463,521	CE014, CE016, CE020			5,679
Stores		9320	57,566	CE014			57,566
Prepays		9330	0	CE003, CE013, CE014			(3,714,498)
Other Current Assets		9340	0	CE014			0
Land		9410	17,768,991	CE001, CE004, CE005, CE011, CE014			17,768,991
Land Improvements		9420	38,739,417	CE001, CE004, CE005, CE011, CE014			39,008,360
Accumulated Depreciation - Land Improvements		9425	(6,192,616)	CE005, CE012, CE014			(7,433,125)
Buildings		9430	211,796,745	CE001, CE004, CE005, CE011, CE014			222,096,928
Accumulated Depreciation - Buildings		9435	(65,291,830)	CE005, CE012, CE014			(70,479,579)
Equipment		9440	20,721,953	CE001, CE004, CE005, CE011, CE014			35,219,386
Accumulated Depreciation - Equipment		9445	(10,602,684)	CE005, CE012, CE014			(13,134,696)
Work in Progress		9450	18,018,968	CE001, CE004, CE005, CE011, CE014			9,945,971
Deferred Outflows of Resources - pensions only		9490	7,363,727	CE014, CE023, CE024			10,322,725
Deferred Outflows of Resources - other		9490	2,056,923	CE003, CE013, CE014			2,056,923

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9600-9599, 9620	10,566,450	3,045,847	CE008, CE014, CE018			13,614,297
Due to Other Funds			9610	828,687	(828,687)	CE014, CE018, CE020			0
Current Loans			9640	3,320,000					3,320,000
Unearned Revenue			9650	165,638	0	CE014			165,638
General Obligation Bonds Payable			9661	97,710,059	105,973	CE002, CE003, CE008, CE013			97,816,032
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	87,948,679	21,586,463	CE014, CE023			109,535,142
Net OPEB Obligation			9664	13,211,647	1,737,321	CE014, CE021			14,948,968
Compensated Absences Payable			9665	644,364	(131,707)	CE009, CE014			512,657
COPs Payable			9666	25,065,000	(2,251,487)	CE002, CE003, CE013, CE014			22,803,513
Capital Leases Payable			9667	11,574,325	(2,282,408)	CE002, CE003, CE013, CE014			9,291,917
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	6,827,414	(419,215)	CE002, CE003, CE010, CE013, CE014, CE022			6,408,199
Deferred Inflows of Resources - pensions only			9690	24,129,386	(12,859,940)	CE014, CE023			11,269,446
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	20,590,410	749,821				21,340,231
									0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	14,684,201				14,684,201	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	6,443,879				6,443,879	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	15,122				15,122	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	125,191,681	0	CE006, CE007, CE010, CE022		125,191,681	
Interest and Investment Earnings	0000-1999		8660-8662	622,440	13,811	CE006, CE007, CE016, CE010, CE016, CE017, CE022		636,251	
Interagency Revenue	0000-1999		8677, 8780-8799	76,394	0	CE004, CE005, CE006, CE007, CE010, CE016, CE022		76,394	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	3,202,890	21,975,520			25,178,410	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8696, 8700-8710	1,789,259	0	CE005, CE010, CE016, CE022		1,789,259	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699, 8010-8018, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	30,725,070	1,254,000	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		31,979,070	
Capital Grants and Contributions	0000-7709, 7711-9999, 7710		8545, 8545, 8660-8662	0	0	CE010, CE022		0	
Expenditures									
Instruction		1000-1999	1000-7999	80,963,396	1,272,131	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		82,235,527	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	5,302,515	307,532	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		5,610,047	
Instructional Library, Media and Technology		2420	1000-7999	1,555,203	94,026	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,649,229	
School Site Administration		2700	1000-7999	8,461,316	576,417	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		9,037,733	

Unaudited Actuals
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Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Pupil Services:								
Home-To-School Transportation	3600	1000-7999	4,943,574	459,463	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		5,403,037	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Food Services	3700	1000-7999	7,545,095	147,786	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		7,692,881	
All Other Pupil Services	3000-3999, except 3600, 3700	1000-7999	10,699,743	770,522	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		11,470,265	
General Administration:								
Centralized Data Processing	7700	1000-7999	1,155,842	24,319	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,180,161	
All Other General Administration	7100-7699	1000-7999	9,828,676	270,409	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025		10,099,085	
Plant Services	8000-8999, except 8500	1000-7999	16,785,994	1,248,945	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		18,034,939	
Facility Acquisition and Construction	8500	1000-7999	4,242,216	(4,242,216)	CE001			
Ancillary Services	4000-4999	1000-7999	1,678,984	22,512,172	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		24,191,156	
Community Services	5000-5999	1000-7999	321,125	8,075	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		329,200	
Enterprise Activities	6000-6999	1000-7999	160	29,387	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		29,547	
Other Outgo:								
Transfers Between Agencies	9200	7110-7299	962,716	0	GE016, GE017		962,716	
Debt Service - Principal	9100, 9101	7431-7439, except 7434, 7438	53,847,408	(53,847,408)	CE002, CE015			
Debt Service - Interest	9100, 9102	7434, 7438	11,775,487	(62,528)	CE008, CE010, CE013, CE015		11,712,959	
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699	20,760	0	CE003, CE013, CE015		20,760	
All Other Outgo	9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)	0000	6900	0	0	CE012		0	

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Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Other Financing Sources and Uses								
Interfund Transfers In		8910-8929	2,895,130	(2,895,130)	CE016, CE017, CE019		0	
Interfund Transfers Out	9300	7600-7629	3,269,676	(3,269,675)	CE016, CE017, CE019	(1)	0	
Proceeds from Long-Term Debt		8931-8951, 8971-8973	48,048,513	(48,048,513)	CE003		0	
Proceeds from Disposal of Capital Assets		8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources		8961-8965, 8979	3,714,498	(3,714,498)	CE003, CE016		0	
All Other Financing Uses	9200	7651	0	0			0	

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

Unaudited Actuals
2015-18 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Operating Grants and Contributions: Governmental Activities	Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
	Function:	1000	2100	2400	2700	3800	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 3010 NCLB: Title I, Part A, Basic Grants Lov	4,202,749																4,202,749
		2,533,398	1,230,982	31,189	5,711			115,451				286,038					4,202,749
		60.27655%	29.28962%	0.74163%	0.13589%			2.74704%				6.80597%					100.00000%
		2,533,398	1,230,982	31,189	5,711			115,451				286,038					4,202,749
		2,533,398	1,230,982	31,189	5,711			115,451				286,038					4,202,749
01-57 3025 NCLB: Title I, Part D, Local Delinquent	8,429							7,841				589					8,429
								83.01305%				6.98855%					100.00000%
								7,840				589					8,429
01-57 3060 NCLB: Title I, Part C, Migrant Ed (Reg)	22,554							1,898									22,554
		17,598	3,258					7,528.07%									100.00000%
		78.02607%	14.44533%					1,898									22,554
		17,598	3,258					1,898									22,554
01-57 3061 NCLB: Title I, Migrant Ed Summer Pro	10,282							4,887									10,282
		5,595						45.59452%									100.00000%
		54.41548%						4,887									10,282
		5,595						4,887									10,282
01-57 3310 Special Ed: IDEA Basic Local Assistant	2,393,223							88,876				229,884					3,293,018
		60.31394%			2.70065%			6.98541%				6.80597%					100.00000%
		2,161,414			64,633			167,176				167,176					2,983,223
		2,161,414			64,633			167,176				167,176					2,983,223
01-57 3315 Special Ed: IDEA Preschool Grants, P	62,240							54,714				4,512					64,995
		8.81708%						84.70315%				6.98598%					100.00000%
		5,173						52,719				4,948					62,240
		5,173						52,719				4,948					62,240
01-57 3320 Special Ed: IDEA Preschool Local Ent	105,848							30,567				25,817					399,537
		84.74678%						8.26785%			6.98598%						100.00000%
		89,703						8,751			7,394						105,848
		89,703						8,751			7,394						105,848
01-57 3550 Carl D. Perkins Career and Technical I	149,527							5,480				7,120					149,527
		95.23832%						3.65957%			4.76210%						100.00000%
		142,407						5,480			7,120						149,527
		142,407						5,480			7,120						149,527
01-57 3555 Carl D. Perkins Career and Technical I	149,197							5,480				7,105					149,197
		91.57831%						3.65957%			4.76210%						100.00000%
		136,633						5,480			7,105						149,197
		136,633						5,480			7,105						149,197
01-57 3805 Adult Education: Adult Basic Educator	117,402							5,906									117,402
		64.50554%						3.83914%									100.00000%
		111,421						5,906									117,402
		111,421						5,906									117,402
01-57 3913 Adult Education: Adult Secondary Edu	162,291							5,906									162,291
		98.39089%						3.65957%									100.00000%
		156,385						5,906									162,291
		156,385						5,906									162,291
01-57 3928 Adult Education: English Literacy & Ci	15,019							1,869									15,019
		88.89741%						11.12509%									100.00000%
		13,350						1,869									15,019
		13,350						1,869									15,019

Capital Grants and Contributions: Governmental Activities		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Funds Resource	Program Revenues by Resource																
Total Capital Grants & Contributions (from fund consolidation worksheet)																	
Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																	
Subtotal of Capital Grants and Contributions by function: Use identification of conversion entries, adjustments, and rounding differences, by function: Adjusted Capital Grants and Contributions by function (extract to conversion worksheet):																	

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

Charges for Services: Business-type Activities		Exacted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	5000	6000	7200	7700	8100	8500	9000	Total
61-65 9010 Other Restricted Local	43,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,784
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.000000%
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,933
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,933
Total Charges for Services																		43,933
																		43,933

Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, detail identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resources	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions	-																
Adjusted Operating Grants and Contributions by function:																	

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

Capital Grants and Contributions: Business-type Activities																
Program Revenues by Resource																
Funds Resource	1000	2100	2420	2700	3600	3700	3800	4000	5000	6000	7200	7700	8100	8500	9000	Total
Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to Functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
Total Capital Grants & Contributions																
Adjusted Capital Grants and Contributions by Function:																

Resource	Summary of revenues by function													Total		
	1000	2100	2420	2700	3800	3700	3200	4000	5000	6000	7200	7700	8100		8500	9000
5310	-	-	-	-	-	590,587	-	-	-	-	-	-	-	-	-	629,791
6106	455	60	-	-	-	-	1	-	-	-	30,224	-	-	-	-	555
6620	21,534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,534
9010	256,838	303,093	212	47,158	7,658	34,928	67	11,621	69,729	-	17,836	-	22,662	-	383,283	1,137,379
Total Charges for Services (from fund consolidation worksheets) 1,789,259																
Subtotal of Charges for Services by function: 280,825 303,153 212 47,158 7,658 634,493 68 11,621 69,729 - 48,099 - 22,662 363,283 1,789,259																
User identification of conversion entries, adjustments, and rounding differences by fund: - - - - - - - - - - - - - - - - - -																
Adjusted Charges for Services by function (agrees to conversion worksheet): 280,825 303,153 212 47,158 7,658 634,493 68 11,621 69,729 - 48,099 - 22,662 363,283 1,789,259																

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

Operating Grants and Contributions: Governmental Activities

Summary of revenues by function

Resource	Program Revenues by Resource	Function 1000	2100	2400	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010	NCLB: Title I, Part A, Basic Grants Low	2,633,398	1,230,982	31,199	5,711	-	-	115,451	-	-	-	288,038	-	-	-	-	4,202,749
3025	NCLB: Title I, Part D, Local Delinquent	8,429	-	-	-	-	-	7,840	-	-	-	589	-	-	-	-	8,429
3090	NCLB: Title I, Part C, Migrant Ed Req	22,554	3,258	-	-	-	-	1,688	-	-	-	-	-	-	-	-	22,554
3081	NCLB: Title I, Migrant Ed Summer Pro	10,282	-	-	-	-	-	4,887	-	-	-	-	-	-	-	-	10,282
3081	NCLB: Title I, Migrant Ed Summer Pro	2,369,223	-	-	64,693	-	-	-	-	-	-	167,176	-	-	-	-	2,369,223
3310	Special Ed: IDEA Basic Local Assistan	62,240	-	-	-	-	-	52,719	-	-	-	4,348	-	-	-	-	62,240
3315	Special Ed: IDEA Preschool Grants, P	5,173	-	-	-	-	-	8,751	-	-	-	7,120	-	-	-	-	105,848
3320	Special Ed: IDEA Preschool Local Ehl	89,703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	149,527
3350	Carl D. Perkins Career and Technical	142,427	-	-	-	-	-	-	-	-	-	-	-	-	-	-	149,527
3555	Carl D. Perkins Career and Technical	136,632	-	-	-	-	-	5,400	-	-	-	-	-	-	-	-	149,527
3905	Adult Education: Adult Basic Educatr	111,421	-	-	5,981	-	-	-	-	-	-	-	-	-	-	-	117,402
3913	Adult Education: Adult Secondary Edu	156,385	-	-	-	-	-	-	-	-	-	-	-	-	-	-	156,385
3928	Adult Education: English Literacy & Ci	10,360	-	-	1,689	-	-	-	-	-	-	-	-	-	-	-	12,049
4035	NCLB: Title II, Part A, Teacher Quality	103,234	-	-	8,885	-	-	-	-	-	-	18,995	-	-	-	-	129,114
4201	NCLB: Title II, Immigrant Education P	20,637	-	-	8,885	-	-	-	-	-	-	1,542	-	-	-	-	22,079
4208	NCLB: Title II, Immigrant Education P	10,829	-	-	-	-	-	-	-	-	-	4,100	-	-	-	-	14,929
5310	Child Nutrition: School Programs (6th,	184,151	-	-	-	6,874,408	-	-	-	-	-	-	-	-	-	-	7,058,559
5840	Meal-Cat Billing Option	34,125	1,369	-	1,529	-	-	-	-	-	-	346,537	-	-	-	-	209,060
6105	Child Development: California State Pr	622,324	82,909	-	-	-	-	-	-	-	-	20,750	-	-	-	-	7,220,945
6127	Child Development: California State Pr	102,224	1,700	-	-	-	-	1,491	-	-	-	53,073	-	-	-	-	297,050
6130	Child Development: Center-Based Res	335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	335
6230	California Clean Energy Jobs Act	589,270	-	-	-	-	-	-	-	-	-	68,550	-	-	-	-	657,820
6284	Educator Effectiveness	1,172,879	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,172,879
6300	Lobby: Instructional Materials	794,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	794,853
6391	Adult Education Black Grant Program	547,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	547,952
6500	Special Education	174,233	89,387	11,456	272,006	-	-	-	-	-	-	-	-	-	-	-	4,835,265
6512	Special Ed: Mental Health Services	3,858,688	178,317	-	233,842	1,683	-	554,235	-	-	-	317,206	-	-	-	-	4,835,265
7010	Special Ed: Career Technical Educatio	185,675	-	-	16,608	-	-	237,737	-	-	-	-	-	-	-	-	440,420
7010	Special Ed: Career Technical Educatio	22,888	-	-	16,608	-	-	-	-	-	-	-	-	-	-	-	39,496
7890	STRS On-Behalf Pension Contributions	3,824,037	158,341	17,435	214,557	-	581	-	-	-	-	-	-	-	-	-	4,204,951
8150	Printing & Major Maintenance Account	2,068,054	-	-	-	-	-	373,884	31,809	-	-	160	-	-	-	-	2,442,847
8010	Other Restricted Local	505,897	592,165	414	82,134	14,857	68,236	132	22,704	138,233	-	34,846	-	-	-	-	1,350,007
Total Operating Grants & Contributions (from fund consolidation worksheet)																	
		14,288,888	3,857,152	60,474	629,781	16,640	6,943,205	1,603,312	54,513	138,233	160	1,375,402	-	45,345	-	1,427,975	30,725,070
Subtotal of Operating Grants and Contributions by function:																	
User Identification of conversion entries, adjustments, and rounding differences, by function:																	
		673,732	59,063	5,518	65,333	-	-	128,284	10,408	-	-	11,537	-	125	-	-	1,254,000
Adjusted Operating Grants and Contributions by function (agree to conversion worksheet):																	
		15,260,630	3,916,215	65,992	695,094	16,640	6,943,205	1,731,596	64,921	138,233	-160	1,388,939	-	45,470	-	1,427,850	31,979,070

Capital Grants and Contributions: Governmental Activities:

Resource

Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)																
Subtotal of Capital Grants and Contributions by function:																
User Identification of conversion entries, adjustments, and rounding differences, by function:																
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):																

Total Capital Grants & Contributions (from fund consolidation worksheet)

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

Summary of revenues by function

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	1020	2100	2420	2700	3800	3700	3920	4000	5000	6000	7200	7700	8100	8500	9000	Total
9010 Other Restricted Local	43,833										43,833						43,833
Total Charges for Services	43,833										43,833						43,833
Adjusted Charges for Services by function:																	
		43,833															

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

Resource	Summary of revenues by function											Total			
	1000	2100	2420	2700	3600	3700	3800	4000	5000	6000	7200		7700	8100	8500
Operating Grants and Contributions: Business-type Activities															
Program Revenues by Resource															
Total Operating Grants & Contributions															

Adjusted Operating Grants and Contributions by function:

Capital Grants and Contributions: Business-type Activities
Resource

Function	1000	2100	2420	2700	3800	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Capital Grants & Contributions																

Total Capital Grants & Contributions

Adjusted Capital Grants and Contributions by function:

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Functions	Program Revenues				Net (Expense) Revenue and Changes In Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	82,235,527	280,825	15,260,630	0	(66,694,072)		(66,694,072)
Instruction-related services:							
Instructional supervision and administration	5,810,047	303,153	3,916,215	0	(1,390,679)		(1,390,679)
Instructional library, media and technology	1,649,229	212	65,892	0	(1,583,025)		(1,583,025)
School site administration	9,037,733	47,158	989,094	0	(8,001,481)		(8,001,481)
Pupil services:							
Home-to-school transportation	5,403,037	7,656	16,640	0	(5,378,741)		(5,378,741)
Food services	7,692,881	634,493	6,943,205	0	(115,183)		(115,183)
All other pupil services	11,470,265	68	1,731,596	0	(9,738,601)		(9,738,601)
General administration:							
Centralized data processing	1,180,161	0	0	0	(1,180,161)		(1,180,161)
All other general administration	10,099,085	48,099	1,386,939	0	(8,664,047)		(8,664,047)
Plant services	18,034,939	22,862	45,470	0	(17,966,507)		(17,966,507)
Ancillary services	24,191,156	11,621	64,921	0	(24,114,614)		(24,114,614)
Community services	329,200	69,729	136,233	0	(123,238)		(123,238)
Enterprise activities	29,547	0	160	0	(29,387)		(29,387)
Interest on long-term debt	11,712,959				(11,712,959)		(11,712,959)
Other outgo	983,476	363,283	1,421,975	0	801,782		801,782
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	560,729	43,933	0	0	(516,796)		(516,796)
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	190,219,971	1,833,192	31,979,070	0	(155,890,913)	(516,796)	(156,407,709)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					14,684,201	0	14,684,201
Taxes levied for debt service					6,443,879	0	6,443,879
Taxes levied for other specific purposes					15,122	0	15,122
Federal and state aid not restricted to specific purposes					125,191,681	0	125,191,681
Interest and investment earnings					636,251	7,717	643,968
Interagency revenues					76,394	0	76,394
Miscellaneous					25,178,410	624,131	25,802,541
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					172,225,938	631,848	172,857,786
Change in net position					16,335,025	115,052	16,450,077
Net position beginning					5,005,206	182,325	5,187,531
Net position ending					21,340,231	297,377	21,637,608

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

Total change in fund balances, governmental funds:	14,049,191
 Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:	
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:	
Expenditures for capital outlay:	16,422,662
Depreciation expense:	<u>(8,986,976)</u>
Net:	7,435,686
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:	53,847,408
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	(51,783,011)
Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:	
Prepaid debt insurance incurred during the period:	-
Prepaid debt insurance amortized for the period:	<u>-</u>
Net:	-
Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:	-
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:	(2,444)
Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:	-
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:	1,223,506
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	131,707
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:	-
<hr/>	
Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	(5,767,525)
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:	(1,737,321)
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:	219,220
Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:	-
Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:	(1,160,978)
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:	(140,415)
Change in net position of governmental activities (minor differences may be due to rounding):	16,335,024

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	60,654,830	670,993	61,325,823
Investments	0	0	0
Receivables	9,250,579	2,111	9,252,690
Due from (to) other funds	5,679	(5,679)	0
Stores	57,566	0	57,566
Prepaid expenses	(3,714,498)	0	(3,714,498)
Other current assets	0	0	0
Capital assets:			
Land	17,768,991	0	17,768,991
Land Improvements	39,008,360	0	39,008,360
Buildings	222,096,928	0	222,096,928
Equipment	35,219,386	0	35,219,386
Work in progress	9,345,971	0	9,345,971
Less accumulated depreciation	(91,047,400)	0	(91,047,400)
Total assets	<u>298,646,392</u>	<u>667,425</u>	<u>299,313,817</u>
Deferred Outflows of Resources	12,379,648	56,029	12,435,677
Liabilities			
Accounts payable and other current liabilities	13,614,297	14,663	13,628,960
Current loans	3,320,000	0	3,320,000
Unearned revenue	165,638	0	165,638
Long-term liabilities: Unbalanced	261,316,428	367,858	261,684,286
Due within one year			0
Due in more than one year			0
Total liabilities	<u>278,416,363</u>	<u>382,521</u>	<u>278,798,884</u>
Deferred Inflows of Resources	11,269,446	43,555	11,313,001
Net Position			
Net investment in capital assets			0
Restricted for:			
Capital projects			0
Debt service			0
Educational programs			0
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted			0
Total net position Unbalanced	<u>21,340,231</u>	<u>297,377</u>	<u>21,637,608</u>

Total fund balances, governmental funds: 53,321,640

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

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

Capital assets relating to governmental activities, at historical cost:	323,439,636	
Accumulated depreciation:	(91,047,400)	
Net:		232,392,236

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are: (3,714,498)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamortized interest owing at the end of the period was: (452,920)

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

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

General obligation bonds payable	97,816,032	
State school building loans payable	-	
Net Pension Liability (Asset)	109,535,142	
Net OPEB Obligation	14,948,968	
Compensated absences payable	512,657	
Certificates of participation payable	22,803,513	
Capital leases payable	9,291,917	
Lease revenue bonds payable	-	
Other general long-term debt	6,408,199	
Deferred gain or loss on debt refunding	(2,056,923)	
Total:		(259,259,505)

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

Deferred outflows of resources relating to pensions	10,322,725
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Deferred inflows of resources relating to pensions	(11,269,446)
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Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

Total net position, governmental activities (minor differences may be due to rounding):	(1) 21,340,231
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