

CAJON VALLEY UNION SCHOOL DISTRICT

UNAUDITED ACTUALS FINANCIAL REPORT
(STATE SACS REPORT)

2015-16 FISCAL YEAR ACTUALS

2016-17 ADOPTED BUDGET

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

37 67991 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.84%
	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	\$89,197,981.05
	Appropriations Subject to Limit	\$89,197,981.05
	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.	6.31%
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 27, 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:

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	129,221,308.44	713,498.00	129,934,806.44	137,552,758.27	660,443.00	138,213,201.27	6.4%
2) Federal Revenue		8100-8299	7,053.24	11,086,140.53	11,093,193.77	8,256.00	9,912,126.00	9,920,382.00	-10.6%
3) Other State Revenue		8300-8599	11,144,303.13	5,976,116.48	17,120,419.61	2,707,259.90	3,469,460.67	6,176,720.57	-63.9%
4) Other Local Revenue		8600-8799	3,732,928.94	12,883,421.82	16,616,350.76	2,553,667.83	9,687,413.11	12,241,080.94	-26.3%
5) TOTAL REVENUES			144,105,593.75	30,659,176.83	174,764,770.58	142,821,942.00	23,729,442.78	166,551,384.78	-4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	56,328,176.36	16,446,500.63	72,774,676.99	58,564,273.63	16,378,821.87	74,943,095.50	3.0%
2) Classified Salaries		2000-2999	16,047,723.96	11,036,931.72	27,084,655.68	17,178,182.50	12,664,129.60	29,842,312.10	10.2%
3) Employee Benefits		3000-3999	21,351,993.00	7,936,544.17	29,288,537.17	24,981,437.83	9,498,032.02	34,479,469.85	17.7%
4) Books and Supplies		4000-4999	5,519,065.52	2,355,745.01	7,874,810.53	5,413,573.92	1,904,085.54	7,317,659.46	-7.1%
5) Services and Other Operating Expenditures		5000-5999	11,327,408.77	6,971,220.35	18,298,629.12	9,473,874.75	6,480,874.38	15,954,749.13	-12.8%
6) Capital Outlay		6000-6999	1,600,601.60	3,278,202.39	4,878,803.99	237,182.00	3,060,959.00	3,298,141.00	-32.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	385,195.42	596,066.22	981,261.64	385,195.42	495,555.00	880,750.42	-10.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,205,512.81)	728,286.71	(477,226.10)	(1,148,648.69)	640,126.25	(508,522.44)	6.6%
9) TOTAL EXPENDITURES			111,354,651.82	49,349,497.20	160,704,149.02	115,085,071.36	51,122,583.66	166,207,655.02	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			32,750,941.93	(18,690,320.37)	14,060,621.56	27,736,870.64	(27,393,140.88)	343,729.76	-97.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	300,000.00	0.00	300,000.00	New
a) Transfers In									
b) Transfers Out		7600-7629	7,737,884.00	0.00	7,737,884.00	642,840.00	0.00	642,840.00	-91.7%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
3) Contributions		8980-8999	(20,347,226.41)	20,347,226.41	0.00	(26,018,140.88)	26,018,140.88	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(28,085,110.41)	20,347,226.41	(7,737,884.00)	(26,360,980.88)	26,018,140.88	(342,840.00)	-95.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,665,831.52	1,656,906.04	6,322,737.56	1,375,889.76	(1,375,000.00)	889.76	-100.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	24,094,081.44	6,850,567.66	30,944,649.10	28,759,912.96	8,507,473.70	37,267,386.66	20.4%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,094,081.44	6,850,567.66	30,944,649.10	28,759,912.96	8,507,473.70	37,267,386.66	20.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,094,081.44	6,850,567.66	30,944,649.10	28,759,912.96	8,507,473.70	37,267,386.66	20.4%
2) Ending Balance, June 30 (E + F1e)			28,759,912.96	8,507,473.70	37,267,386.66	30,135,802.72	7,132,473.70	37,268,276.42	0.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Revolving Cash		9712	350,738.74	0.00	350,738.74	350,738.74	0.00	350,738.74	0.0%
Stores		9713	6,181.00	0.00	6,181.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	8,507,473.70	8,507,473.70	0.00	8,099,607.76	8,099,607.76	-4.8%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	9,906,896.07	0.00	9,906,896.07	9,906,896.07	0.00	9,906,896.07	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	5,053,261.00	0.00	5,053,261.00	5,005,515.00	0.00	5,005,515.00	-0.9%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	13,292,836.15	0.00	13,292,836.15	14,722,652.91	(967,134.06)	13,755,518.85	3.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash		9110	33,668,084.61	8,935,462.46	42,603,547.07			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	150,000.00	0.00	150,000.00			
c) in Revolving Fund		9135	0.00	0.00	0.00			
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	1,480,160.64	5,190,899.46	6,671,060.10			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	749,913.34	11,243.88	761,157.22			
5) Due from Other Funds		9320	350,738.74	0.00	350,738.74			
6) Stores		9330	6,181.00	0.00	6,181.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets								
9) TOTAL, ASSETS			36,405,078.33	14,137,605.80	50,542,684.13			
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	4,260,724.34	1,972,601.77	6,233,326.11			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	3,384,441.26	1,620,589.58	5,005,030.84			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	2,036,940.87	2,036,940.87			
6) TOTAL, LIABILITIES			7,645,165.60	5,630,132.22	13,275,297.82			
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								

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cajon Valley Union Elementary
San Diego County

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	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)	
			28,759,912.73	8,507,473.58	37,267,386.31				

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	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
LCFF SOURCES											
Principal Apportionment State Aid - Current Year					80,792,896.00	0.00	80,792,896.00	90,430,628.00	0.00	90,430,628.00	11.9%
Education Protection Account State Aid - Current Year					20,093,202.00	0.00	20,093,202.00	19,530,179.00	0.00	19,530,179.00	-2.8%
State Aid - Prior Years					34,869.00	0.00	34,869.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions					223,543.32	0.00	223,543.32	223,543.00	0.00	223,543.00	0.0%
Timber Yield Tax					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes					27,199,190.81	0.00	27,199,190.81	26,769,431.27	0.00	26,769,431.27	-1.6%
Unsecured Roll Taxes					909,246.25	0.00	909,246.25	910,402.00	0.00	910,402.00	0.1%
Prior Years' Taxes					(4,091.21)	0.00	(4,091.21)	0.00	0.00	0.00	-100.0%
Supplemental Taxes					1,631,454.81	0.00	1,631,454.81	1,388,333.00	0.00	1,388,333.00	-14.9%
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)					2,054,206.45	0.00	2,054,206.45	2,023,532.00	0.00	2,023,532.00	-1.5%
Penalties and Interest from Delinquent Taxes					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources					132,934,517.43	0.00	132,934,517.43	141,276,048.27	0.00	141,276,048.27	6.3%
LCFF Transfers											
Unrestricted LCFF Transfers - Current Year	0000	8091			0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096			(3,713,208.99)	0.00	(3,713,208.99)	(3,723,290.00)	0.00	(3,723,290.00)	0.3%
Property Taxes Transfers		8097			0.00	713,498.00	713,498.00	0.00	660,443.00	660,443.00	-7.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			129,221,308.44	713,488.00	129,934,806.44	137,552,758.27	660,443.00	138,213,201.27	6.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,870,151.00	2,870,151.00	0.00	2,899,053.00	2,899,053.00	1.0%
Special Education Discretionary Grants		8182	0.00	759,191.00	759,191.00	0.00	790,104.00	790,104.00	4.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	7,053.24	0.00	7,053.24	8,256.00	0.00	8,256.00	17.1%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected		8290		4,936,296.48	4,936,296.48		4,439,805.00	4,439,805.00	-10.1%
NCLB: Title I, Part D, Local Delinquent Programs	3010	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	3025	8290		739,476.99	739,476.99		676,769.00	676,769.00	-8.5%
NCLB: Title III, Immigrant Education Program	4035	8290							
	4201	8290		261,261.74	261,261.74		127,729.00	127,729.00	-51.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cajon Valley Union Elementary
San Diego 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		544,245.62	544,245.62		478,666.00	478,666.00	-12.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	975,517.70	975,517.70	0.00	500,000.00	500,000.00	-48.7%
TOTAL, FEDERAL REVENUE			7,053.24	11,086,140.53	11,093,193.77	8,256.00	9,912,126.00	9,920,382.00	-10.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		824,085.00	824,085.00		793,660.00	793,660.00	-3.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,705,672.44	0.00	8,705,672.44	547,287.90	0.00	547,287.90	-93.7%
Lottery - Unrestricted and Instructional Materials		8560	2,399,987.89	829,440.64	3,229,428.53	2,156,121.80	631,435.67	2,787,557.47	-13.7%
Tax Relief Subventions									
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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		47,166.77	47,166.77		0.00	0.00	-100.0%

Unaudited Actuals
General Fund
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Expenditures by Object

Cajon Valley Union Elementary
San Diego County

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		1,804,438.00	1,804,438.00		625,000.00	625,000.00	-65.4%
Career Technical Education Incentive Grant Program	6387	8590		7,614.07	7,614.07		0.00	0.00	-100.0%
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	38,642.80	2,463,372.00	2,502,014.80	3,850.20	1,419,365.00	1,423,215.20	-43.1%
TOTAL, OTHER STATE REVENUE			11,144,303.13	5,976,116.48	17,120,419.61	2,707,259.90	3,469,460.67	6,176,720.57	-63.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cajon Valley Union Elementary
San Diego 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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other									
Community Redevelopment Funds		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes									
Sales		8631	15,934.92	0.00	15,934.92	14,000.00	0.00	14,000.00	-12.1%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	88,990.33	0.00	88,990.33	115,000.00	0.00	115,000.00	29.2%
Leases and Rentals		8660	225,855.93	0.00	225,855.93	200,400.00	0.00	200,400.00	-11.3%
Interest									
Net Increase (Decrease) in the Fair Value		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
of Investments									
Fees and Contracts		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	76,746.86	0.00	76,746.86	70,000.00	0.00	70,000.00	-8.8%
Transportation Fees From Individuals		8677	257,624.57	2,352,024.21	2,609,648.78	157,400.00	2,238,176.11	2,395,576.11	-8.2%
Interagency Services		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts									
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cajon Valley Union Elementary
San Diego County

			2015-16 Unaudited Actuals				2016-17 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Restricted (E)		Total Fund col. D + E (F)			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,067,776.33	2,158,050.61	5,225,826.94	1,996,867.83	255,000.00	2,251,867.83		-56.9%
Tuition		8710	0.00	0.00	0.00	0.00	76,000.00	76,000.00		New
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments										
Special Education SELPA Transfers	6500	8791		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		8,373,347.00	8,373,347.00		7,118,237.00	7,118,237.00		-15.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.00	0.0%
From JPAs										
ROC/P Transfers	6360	8791		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6360	8792		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs										
Other Transfers of Apportionments	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	3,732,928.94	12,883,421.82	16,616,350.76	2,553,667.83	9,687,413.11	12,241,080.94		-26.3%
TOTAL, OTHER LOCAL REVENUE			144,105,593.75	30,659,176.83	174,764,770.58	142,821,942.00	23,729,442.78	166,551,384.78		-4.7%
TOTAL REVENUES										

Description			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
CERTIFICATED SALARIES										

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cajon Valley Union Elementary
San Diego 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)	
Noncapitalized Equipment		4400	2,352,695.01	530,791.74	2,883,486.75	2,530,890.00	342,167.00	2,873,057.00	-0.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,519,065.52	2,355,745.01	7,874,810.53	5,413,573.92	1,904,085.54	7,317,659.46	-7.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	212,541.45	297,698.37	510,239.82	202,012.50	230,211.00	432,223.50	-15.3%
Dues and Memberships		5300	70,866.69	179.97	71,046.66	46,718.00	289.00	47,007.00	-33.8%
Insurance		5400 - 5450	637,395.63	0.00	637,395.63	640,900.00	0.00	640,900.00	0.5%
Operations and Housekeeping Services		5500	4,311,385.32	0.00	4,311,385.32	4,900,300.00	0.00	4,900,300.00	13.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	786,326.90	517,987.10	1,304,314.00	847,188.92	655,447.00	1,502,635.92	15.2%
Transfers of Direct Costs		5710	(756,530.63)	756,530.63	0.00	(305,090.00)	305,090.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,782.85)	(21,314.31)	(27,097.16)	(8,726.67)	(16,700.00)	(25,426.67)	-6.2%
Professional/Consulting Services and Operating Expenditures		5800	5,968,446.13	5,416,534.46	11,384,980.59	2,876,354.00	5,296,737.38	8,173,091.38	-28.2%
Communications		5900	102,760.13	3,604.13	106,364.26	274,218.00	9,800.00	284,018.00	167.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,327,408.77	6,971,220.35	18,298,629.12	9,473,874.75	6,480,874.38	15,954,749.13	-12.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	851,404.70	851,404.70	0.00	465,000.00	465,000.00	-45.4%
Buildings and Improvements of Buildings		6200	20,760.00	2,115,560.97	2,136,320.97	0.00	2,370,000.00	2,370,000.00	10.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	489,581.80	311,236.72	800,818.52	237,182.00	225,959.00	463,141.00	-42.2%
Equipment Replacement		6500	1,090,259.80	0.00	1,090,259.80	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,600,601.60	3,278,202.39	4,878,803.99	237,182.00	3,060,959.00	3,298,141.00	-32.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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		7141	0.00	99,717.88	99,717.88	0.00	135,000.00	135,000.00	35.4%
Payments to County Offices		7142	0.00	496,348.34	496,348.34	0.00	360,555.00	360,555.00	-27.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cajon Valley Union Elementary
San Diego County

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	10,605.40	0.00	10,605.40	5,927.61	0.00	5,927.61	-44.1%
Debt Service - Interest		7439	374,590.02	0.00	374,590.02	379,267.81	0.00	379,267.81	1.2%
Other Debt Service - Principal			385,195.42	596,066.22	981,261.64	385,195.42	495,555.00	880,750.42	-10.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(728,286.71)	728,286.71	0.00	(640,126.25)	640,126.25	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(477,226.10)	0.00	(477,226.10)	(508,522.44)	0.00	(508,522.44)	6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,205,512.81)	728,286.71	(477,226.10)	(1,148,648.69)	640,126.25	(508,522.44)	6.6%
TOTAL, EXPENDITURES									
			111,354,651.82	49,349,497.20	160,704,149.02	115,085,071.36	51,122,583.66	166,207,655.02	3.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cajon Valley Union Elementary
San Diego 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	300,000.00	0.00	300,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	300,000.00	0.00	300,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,737,884.00	0.00	7,737,884.00	642,840.00	0.00	642,840.00	-91.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,737,884.00	0.00	7,737,884.00	642,840.00	0.00	642,840.00	-91.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds									
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(20,347,226.41)	20,347,226.41	0.00	(26,018,140.88)	26,018,140.88	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,347,226.41)	20,347,226.41	0.00	(26,018,140.88)	26,018,140.88	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(28,085,110.41)	20,347,226.41	(7,737,884.00)	(26,360,980.88)	26,018,140.88	(342,840.00)	-95.6%

Summary of Other Funds Beginning Balance, Revenue, Expenditures and Ending Balance

	2015/2016 Unaudited Actual			2016/2017 Adopted Budget		
	Beginning	Revenue	Expenses	Beginning	Revenue	Expenses
Child Development Fund	3,750	1,790,066	1,793,816	0	2,000,791	2,000,791
Child Nutrition Fund	1,223,605	8,550,857	8,522,917	1,251,545	9,307,334	9,231,136
Deferred Maintenance Fund	966,283	3,412	532,804	436,891	0	0
Special Reserve for Postemployment Benefits	3,960,006	459,979	0	4,419,985	19,500	0
Building Fund	21,795,240	22,884,922	24,203,709	20,476,453	1,752,435	16,661,614
Capital Facilities Fund	1,391,809	1,001,196	1,053,818	1,339,187	651,000	315,250
Special Reserve for Capital Outlay Fund	1,931,100	5,010,834	0	6,941,934	507,500	300,000
Bond Interest and Redemption Fund	11,067,299	13,835,025	13,293,358	11,608,966	11,809,089	13,234,588
Self Insurance Fund	4,504,678	18,417,648	17,684,987	5,237,339	18,773,195	18,833,454
						5,177,080

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	1,788,182.78	1,856,673.46	3.8%
4) Other Local Revenue		8600-8799	1,883.40	1,278.00	-32.1%
5) TOTAL, REVENUES			1,790,066.18	1,857,951.46	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	814,400.64	803,964.00	-1.3%
2) Classified Salaries		2000-2999	484,384.86	526,957.00	8.8%
3) Employee Benefits		3000-3999	378,835.82	511,442.03	35.0%
4) Books and Supplies		4000-4999	40,639.10	37,608.32	-7.5%
5) Services and Other Operating Expenditures		5000-5999	9,670.02	13,419.67	38.8%
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	65,885.29	107,400.44	63.0%
9) TOTAL, EXPENDITURES			1,793,815.73	2,000,791.46	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,749.55)	(142,840.00)	3709.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	142,840.00	New
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	142,840.00	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,749.55)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,749.55	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,749.55	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,749.55	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,616.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	218,393.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	860.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			304,869.94		
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	12,932.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	291,934.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			304,866.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3.43		

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	1,761,932.33	1,841,673.46	4.5%
All Other State Revenue	All Other	8590	26,250.45	15,000.00	-42.9%
TOTAL, OTHER STATE REVENUE			1,788,182.78	1,856,673.46	3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,883.40	1,278.00	-32.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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			1,883.40	1,278.00	-32.1%
TOTAL, REVENUES			1,790,066.18	1,857,951.46	3.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	736,094.66	725,652.00	-1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,097.98	78,104.00	0.0%
Other Certificated Salaries		1900	208.00	208.00	0.0%
TOTAL, CERTIFICATED SALARIES			814,400.64	803,964.00	-1.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	395,187.80	408,500.00	3.4%
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	89,130.16	118,225.00	32.6%
Other Classified Salaries		2900	66.90	232.00	246.8%
TOTAL, CLASSIFIED SALARIES			484,384.86	526,957.00	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	82,163.80	94,756.27	15.3%
PERS		3201-3202	25,712.02	68,694.36	167.2%
OASDI/Medicare/Alternative		3301-3302	50,465.94	96,960.61	92.1%
Health and Welfare Benefits		3401-3402	167,829.28	179,550.31	7.0%
Unemployment Insurance		3501-3502	627.71	666.01	6.1%
Workers' Compensation		3601-3602	34,378.04	37,325.52	8.6%
OPEB, Allocated		3701-3702	7,444.99	15,158.80	103.6%
OPEB, Active Employees		3751-3752	6,134.04	14,180.15	131.2%
Other Employee Benefits		3901-3902	4,080.00	4,150.00	1.7%
TOTAL, EMPLOYEE BENEFITS			378,835.82	511,442.03	35.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,263.96	32,789.32	24.8%
Noncapitalized Equipment		4400	14,375.14	4,819.00	-66.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,639.10	37,608.32	-7.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,105.77	1,834.00	65.9%
Dues and Memberships		5300	0.00	175.00	New
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	275.71	1,199.00	334.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,628.54	4,426.67	-4.4%
Professional/Consulting Services and Operating Expenditures		5800	3,655.00	5,785.00	58.3%
Communications		5900	5.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,670.02	13,419.67	38.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	65,885.29	107,400.44	63.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,885.29	107,400.44	63.0%
TOTAL, EXPENDITURES			1,793,815.73	2,000,791.46	11.5%

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	142,840.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	142,840.00	New
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	142,840.00	New

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	1,788,182.78	1,856,673.46	3.8%
4) Other Local Revenue		8600-8799	1,883.40	1,278.00	-32.1%
5) TOTAL, REVENUES			1,790,066.18	1,857,951.46	3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,511,015.79	1,634,404.38	8.2%
2) Instruction - Related Services	2000-2999		216,914.65	258,986.64	19.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,885.29	107,400.44	63.0%
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			1,793,815.73	2,000,791.46	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,749.55)	(142,840.00)	3709.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	142,840.00	New
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	142,840.00	New

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,749.55)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,749.55	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,749.55	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,749.55	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,103,571.60	7,718,060.00	8.7%
3) Other State Revenue		8300-8599	567,092.22	605,266.00	6.7%
4) Other Local Revenue		8600-8799	880,192.70	984,008.00	11.8%
5) TOTAL, REVENUES			8,550,856.52	9,307,334.00	8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,334,308.19	3,446,506.00	3.4%
3) Employee Benefits		3000-3999	1,003,547.13	1,041,321.00	3.8%
4) Books and Supplies		4000-4999	3,519,874.51	3,935,700.00	11.8%
5) Services and Other Operating Expenditures		5000-5999	192,017.40	213,700.00	11.3%
6) Capital Outlay		6000-6999	61,828.83	192,787.00	211.8%
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	411,340.81	401,122.00	-2.5%
9) TOTAL, EXPENDITURES			8,522,916.87	9,231,136.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,939.65	76,198.00	172.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,939.65	76,198.00	172.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,223,605.28	1,251,544.93	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,223,605.28	1,251,544.93	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,223,605.28	1,251,544.93	2.3%
2) Ending Balance, June 30 (E + F1e)			1,251,544.93	1,327,742.93	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	189,243.13	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	1,062,301.80	1,327,742.93	25.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	150,529.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	841,750.26		
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	611,246.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	360.00		
6) Stores		9320	189,243.13		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,793,129.02		
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	51,057.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	465,872.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	24,654.07		
6) TOTAL, LIABILITIES			541,584.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,251,544.93		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,044,717.37	7,625,273.00	8.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	58,854.23	92,787.00	57.7%
TOTAL, FEDERAL REVENUE			7,103,571.60	7,718,060.00	8.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	567,092.22	605,266.00	6.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			567,092.22	605,266.00	6.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	876,700.81	980,958.00	11.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,491.89	2,550.00	-27.0%
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	0.00	500.00	New
TOTAL, OTHER LOCAL REVENUE			880,192.70	984,008.00	11.8%
TOTAL, REVENUES			8,550,856.52	9,307,334.00	8.8%

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	2,817,009.33	2,909,622.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	290,296.92	294,136.00	1.3%
Clerical, Technical and Office Salaries		2400	227,001.94	242,748.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,334,308.19	3,446,506.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	293,679.20	303,534.00	3.4%
OASDI/Medicare/Alternative		3301-3302	245,339.83	255,581.00	4.2%
Health and Welfare Benefits		3401-3402	329,796.29	332,834.00	0.9%
Unemployment Insurance		3501-3502	1,554.23	1,607.00	3.4%
Workers' Compensation		3601-3602	88,149.94	87,454.00	-0.8%
OPEB, Allocated		3701-3702	19,887.48	51,511.00	159.0%
OPEB, Active Employees		3751-3752	16,394.42	0.00	-100.0%
Other Employee Benefits		3901-3902	8,745.74	8,800.00	0.6%
TOTAL, EMPLOYEE BENEFITS			1,003,547.13	1,041,321.00	3.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	295,482.12	369,700.00	25.1%
Noncapitalized Equipment		4400	16,531.63	16,000.00	-3.2%
Food		4700	3,207,860.76	3,550,000.00	10.7%
TOTAL, BOOKS AND SUPPLIES			3,519,874.51	3,935,700.00	11.8%

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	3,592.02	7,000.00	94.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	68,854.42	78,500.00	14.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,629.36	69,200.00	18.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,468.62	21,000.00	-6.5%
Professional/Consulting Services and Operating Expenditures		5800	37,289.66	35,100.00	-5.9%
Communications		5900	1,183.32	2,900.00	145.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,017.40	213,700.00	11.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	61,828.83	192,787.00	211.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			61,828.83	192,787.00	211.8%
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	411,340.81	401,122.00	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			411,340.81	401,122.00	-2.5%
TOTAL, EXPENDITURES			8,522,916.87	9,231,136.00	8.3%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,103,571.60	7,718,060.00	8.7%
3) Other State Revenue		8300-8599	567,092.22	605,266.00	6.7%
4) Other Local Revenue		8600-8799	880,192.70	984,008.00	11.8%
5) TOTAL, REVENUES			8,550,856.52	9,307,334.00	8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,042,721.64	8,751,514.00	8.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		411,340.81	401,122.00	-2.5%
8) Plant Services	8000-8999		68,854.42	78,500.00	14.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,522,916.87	9,231,136.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,939.65	76,198.00	172.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,939.65	76,198.00	172.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,223,605.28	1,251,544.93	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,223,605.28	1,251,544.93	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,223,605.28	1,251,544.93	2.3%
2) Ending Balance, June 30 (E + F1e)			1,251,544.93	1,327,742.93	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	189,243.13	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	1,062,301.80	1,327,742.93	25.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,062,301.80	1,327,742.93
Total, Restricted Balance		1,062,301.80	1,327,742.93

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	3,412.20	0.00	-100.0%
5) TOTAL, REVENUES			3,412.20	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,896.87	0.00	-100.0%
6) Capital Outlay		6000-6999	511,907.38	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			532,804.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(529,392.05)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(529,392.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	966,282.57	436,890.52	-54.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			966,282.57	436,890.52	-54.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			966,282.57	436,890.52	-54.8%
2) Ending Balance, June 30 (E + F1e)			436,890.52	436,890.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	436,890.52	436,890.52	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	436,263.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	627.19		
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			436,890.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			436,890.52		

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	3,412.20	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,412.20	0.00	-100.0%
TOTAL, REVENUES			3,412.20	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,896.87	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,896.87	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	339,761.38	0.00	-100.0%
Buildings and Improvements of Buildings		6200	172,146.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			511,907.38	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			532,804.25	0.00	-100.0%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,412.20	0.00	-100.0%
5) TOTAL, REVENUES			3,412.20	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		532,804.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			532,804.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(529,392.05)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(529,392.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	966,282.57	436,890.52	-54.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			966,282.57	436,890.52	-54.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			966,282.57	436,890.52	-54.8%
2) Ending Balance, June 30 (E + F1e)			436,890.52	436,890.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	436,890.52	436,890.52	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cajon Valley Union Elementary
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

37 67991 0000000
Form 14

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

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
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	22,094.69	19,500.00	-11.7%
5) TOTAL, REVENUES			22,094.69	19,500.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			22,094.69	19,500.00	-11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	437,884.00	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			437,884.00	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)			459,978.69	19,500.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,960,006.36	4,419,985.05	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,960,006.36	4,419,985.05	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,960,006.36	4,419,985.05	11.6%
2) Ending Balance, June 30 (E + F1e)			4,419,985.05	4,439,485.05	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,419,985.05	4,439,485.05	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,976,401.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,699.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	437,884.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,419,985.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,419,985.05		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	22,094.69	19,500.00	-11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,094.69	19,500.00	-11.7%
TOTAL, REVENUES			22,094.69	19,500.00	-11.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	437,884.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			437,884.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			437,884.00	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,094.69	19,500.00	-11.7%
5) TOTAL, REVENUES			22,094.69	19,500.00	-11.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			22,094.69	19,500.00	-11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	437,884.00	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			437,884.00	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)			459,978.69	19,500.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,960,006.36	4,419,985.05	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,960,006.36	4,419,985.05	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,960,006.36	4,419,985.05	11.6%
2) Ending Balance, June 30 (E + F1e)			4,419,985.05	4,439,485.05	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,419,985.05	4,439,485.05	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,001,196.55	651,000.00	-35.0%
5) TOTAL, REVENUES			1,001,196.55	651,000.00	-35.0%
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	18,086.20	6,750.00	-62.7%
6) Capital Outlay		6000-6999	1,035,732.04	308,500.00	-70.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,053,818.24	315,250.00	-70.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,621.69)	335,750.00	-738.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,621.69)	335,750.00	-738.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,391,808.83	1,339,187.14	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,391,808.83	1,339,187.14	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,391,808.83	1,339,187.14	-3.8%
2) Ending Balance, June 30 (E + F1e)			1,339,187.14	1,674,937.14	25.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,339,187.14	1,674,937.14	25.1%
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	1,263,762.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	96,537.51		
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			1,360,299.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	212.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,900.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21,112.50		
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)			1,339,187.14		

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	5,796.73	4,000.00	-31.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	995,399.82	647,000.00	-35.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,001,196.55	651,000.00	-35.0%
TOTAL, REVENUES			1,001,196.55	651,000.00	-35.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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	14,350.00	3,000.00	-79.1%
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	3,736.20	3,750.00	0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,086.20	6,750.00	-62.7%
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	1,035,732.04	308,500.00	-70.2%
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			1,035,732.04	308,500.00	-70.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,053,818.24	315,250.00	-70.1%

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	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,001,196.55	651,000.00	-35.0%
5) TOTAL, REVENUES			1,001,196.55	651,000.00	-35.0%
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		1,053,818.24	315,250.00	-70.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,053,818.24	315,250.00	-70.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,621.69)	335,750.00	-738.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,621.69)	335,750.00	-738.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,391,808.83	1,339,187.14	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,391,808.83	1,339,187.14	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,391,808.83	1,339,187.14	-3.8%
2) Ending Balance, June 30 (E + F1e)			1,339,187.14	1,674,937.14	25.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,339,187.14	1,674,937.14	25.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,834.28	7,500.00	-30.8%
5) TOTAL, REVENUES			10,834.28	7,500.00	-30.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,834.28	7,500.00	-30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	500,000.00	-90.0%
b) Transfers Out		7600-7629	0.00	300,000.00	New
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			5,000,000.00	200,000.00	-96.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,010,834.28	207,500.00	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,931,100.35	6,941,934.63	259.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,931,100.35	6,941,934.63	259.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,931,100.35	6,941,934.63	259.5%
2) Ending Balance, June 30 (E + F1e)			6,941,934.63	7,149,434.63	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,941,934.63	7,149,434.63	3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,937,896.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,037.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,941,934.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			6,941,934.63		

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,834.28	7,500.00	-30.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,834.28	7,500.00	-30.8%
TOTAL, REVENUES			10,834.28	7,500.00	-30.8%

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

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,000,000.00	500,000.00	-90.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	500,000.00	-90.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	300,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	300,000.00	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			5,000,000.00	200,000.00	-96.0%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,834.28	7,500.00	-30.8%
5) TOTAL, REVENUES			10,834.28	7,500.00	-30.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,834.28	7,500.00	-30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	500,000.00	-90.0%
b) Transfers Out		7600-7629	0.00	300,000.00	New
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			5,000,000.00	200,000.00	-96.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,010,834.28	207,500.00	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,931,100.35	6,941,934.63	259.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,931,100.35	6,941,934.63	259.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,931,100.35	6,941,934.63	259.5%
2) Ending Balance, June 30 (E + F1e)			6,941,934.63	7,149,434.63	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,941,934.63	7,149,434.63	3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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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	127,186.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,988,710.00	11,809,089.00	-9.1%
5) TOTAL, REVENUES			13,115,896.00	11,809,089.00	-10.0%
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	13,293,358.00	13,234,588.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,293,358.00	13,234,588.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(177,462.00)	(1,425,499.00)	703.3%
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	719,129.00	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			719,129.00	0.00	-100.0%

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)			541,667.00	(1,425,499.00)	-363.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,067,299.00	11,608,966.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,067,299.00	11,608,966.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,067,299.00	11,608,966.00	4.9%
2) Ending Balance, June 30 (E + F1e)			11,608,966.00	10,183,467.00	-12.3%
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	11,608,966.00	10,183,467.00	-12.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,608,966.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,608,966.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,608,966.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	127,186.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			127,186.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	12,327,163.00	11,464,341.00	-7.0%
Unsecured Roll		8612	347,893.00	344,748.00	-0.9%
Prior Years' Taxes		8613	147,621.00	0.00	-100.0%
Supplemental Taxes		8614	129,849.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(1,076.00)	0.00	-100.0%
Interest		8660	36,480.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	780.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,988,710.00	11,809,089.00	-9.1%
TOTAL, REVENUES			13,115,896.00	11,809,089.00	-10.0%

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	6,317,898.00	6,120,194.00	-3.1%
Bond Interest and Other Service Charges		7434	6,975,460.00	7,114,394.00	2.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,293,358.00	13,234,588.00	-0.4%
TOTAL, EXPENDITURES			13,293,358.00	13,234,588.00	-0.4%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	719,129.00	0.00	-100.0%
(c) TOTAL, SOURCES			719,129.00	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)			719,129.00	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	127,186.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,988,710.00	11,809,089.00	-9.1%
5) TOTAL, REVENUES			13,115,896.00	11,809,089.00	-10.0%
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	13,293,358.00	13,234,588.00	-0.4%
10) TOTAL, EXPENDITURES			13,293,358.00	13,234,588.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(177,462.00)	(1,425,499.00)	703.3%
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	719,129.00	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			719,129.00	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)			541,667.00	(1,425,499.00)	-363.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,067,299.00	11,608,966.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,067,299.00	11,608,966.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,067,299.00	11,608,966.00	4.9%
2) Ending Balance, June 30 (E + F1e)			11,608,966.00	10,183,467.00	-12.3%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,608,966.00	10,183,467.00	-12.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,417,648.27	18,773,195.00	1.9%
5) TOTAL, REVENUES			18,417,648.27	18,773,195.00	1.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,606.87	19,000.00	2.1%
3) Employee Benefits		3000-3999	8,381.47	9,225.00	10.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	17,657,998.50	18,805,229.00	6.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,684,986.84	18,833,454.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			732,661.43	(60,259.00)	-108.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			732,661.43	(60,259.00)	-108.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,504,678.20	5,237,339.63	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,504,678.20	5,237,339.63	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,504,678.20	5,237,339.63	16.3%
2) Ending Net Position, June 30 (E + F1e)			5,237,339.63	5,177,080.63	-1.2%
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	5,237,339.63	5,177,080.63	-1.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,974,726.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	20,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,637,970.50		
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			5,632,697.49		
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	16,119.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	576.18		
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	378,662.00		
7) TOTAL, LIABILITIES			395,357.86		
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)			5,237,339.63		

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	21,118.89	15,600.00	-26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,396,529.38	18,757,595.00	2.0%
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			18,417,648.27	18,773,195.00	1.9%
TOTAL, REVENUES			18,417,648.27	18,773,195.00	1.9%

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	18,606.87	19,000.00	2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,606.87	19,000.00	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,160.14	2,850.00	31.9%
OASDI/Medicare/Alternative		3301-3302	1,317.25	1,458.00	10.7%
Health and Welfare Benefits		3401-3402	4,189.47	4,375.00	4.4%
Unemployment Insurance		3501-3502	9.25	10.00	8.1%
Workers' Compensation		3601-3602	487.79	532.00	9.1%
OPEB, Allocated		3701-3702	119.26	0.00	-100.0%
OPEB, Active Employees		3751-3752	98.31	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,381.47	9,225.00	10.1%
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	9,500.00	New
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,652,150.15	18,784,229.00	6.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,848.35	11,500.00	96.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,657,998.50	18,805,229.00	6.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			17,684,986.84	18,833,454.00	6.5%

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	18,417,648.27	18,773,195.00	1.9%
5) TOTAL, REVENUES			18,417,648.27	18,773,195.00	1.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		17,684,986.84	18,833,454.00	6.5%
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			17,684,986.84	18,833,454.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			732,661.43	(60,259.00)	-108.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			732,661.43	(60,259.00)	-108.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,504,678.20	5,237,339.63	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,504,678.20	5,237,339.63	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,504,678.20	5,237,339.63	16.3%
2) Ending Net Position, June 30 (E + F1e)			5,237,339.63	5,177,080.63	-1.2%
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	5,237,339.63	5,177,080.63	-1.2%

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

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,400.77	15,400.77	15,400.77	15,400.00	15,400.00	15,400.00
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)	15,400.77	15,400.77	15,400.77	15,400.00	15,400.00	15,400.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,400.77	15,400.77	15,400.77	15,400.00	15,400.00	15,400.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Cajon Valley Union Elementary
San Diego County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title 1, Part A	Special Ed: IDEA Basic	Special Ed: IDEA Preschool, Part B	Special Ed: IDEA Preschool Local	Special Ed: IDEA Mental Health	Special Ed: Preschool Staff Development	Special Ed: IDEA Early Intervention
AWARD							
1. Prior Year Carryover	858,873.32				(29,887.00)		
2. a. Current Year Award	4,988,545.00	2,879,807.00	238,940.00	411,887.00	107,677.00	1,600.00	46,089.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,988,545.00	2,879,807.00 (9,656.00)	238,940.00	411,887.00	107,677.00	1,600.00	46,089.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,847,418.32	2,870,151.00	238,940.00	411,887.00	77,790.00	1,600.00	46,089.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00						
6. Cash Received in Current Year	4,302,738.32	1,349,813.00	58,304.00		(20,738.00)		14,487.00
7. Contributed Matching Funds	0.00						
8. Total Available (sum lines 5, 6, & 7)	4,302,738.32	1,349,813.00	58,304.00	0.00	(20,738.00)	0.00	14,487.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,936,296.48	2,870,151.00	238,940.00	411,887.00	77,790.00	1,600.00	46,089.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,936,296.48	2,870,151.00	238,940.00	411,887.00	77,790.00	1,600.00	46,089.00
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)	(633,558.16)	(1,520,338.00)	(180,636.00)	(411,887.00)	(98,528.00)	(1,600.00)	(31,602.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	633,558.16	1,520,338.00	180,636.00	411,887.00	98,528.00	1,600.00	31,602.00
14. Unused Grant Award Calculation (line 4 minus line 9)	911,121.84	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	911,121.84						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,936,296.48	2,870,151.00	238,940.00	411,887.00	77,790.00	1,600.00	46,089.00

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

Cajon Valley Union Elementary
San Diego County

FEDERAL PROGRAM NAME	Title II, Part A	Title III, Immigrant Ed	Title III, Limited English	Elementary Counseling Grant	TOTAL
FEDERAL CATALOG NUMBER	14341	15146	14346	84,215R	
RESOURCE CODE	4035	4201	4203	5811	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	386,915.75	236,503.61	602,341.54	137,939.68	2,192,686.90
2. a. Current Year Award	771,467.00	151,046.00	512,840.00	388,228.00	10,498,126.00
b. Transferability (NCLB)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	771,467.00	151,046.00	512,840.00	388,228.00	10,498,126.00
3. Required Matching Funds/Other					(9,656.00)
4. Total Available Award (sum lines 1, 2d, & 3)	1,158,382.75	387,549.61	1,115,181.54	526,167.68	12,681,156.90
REVENUES					
5. Unearned Revenue Deferred from Prior Year	386,915.75				386,915.75
6. Cash Received in Current Year	502,158.00	232,326.61	584,175.54	298,054.68	7,321,319.15
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	889,073.75	232,326.61	584,175.54	298,054.68	7,708,234.90
EXPENDITURES					
9. Donor-Authorized Expenditures	739,476.99	261,261.74	544,245.62	393,106.32	10,520,844.15
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	739,476.99	261,261.74	544,245.62	393,106.32	10,520,844.15
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)	149,596.76	(28,935.13)	39,929.92	(95,051.64)	(2,812,609.25)
a. Unearned Revenue	149,596.76		39,929.92	0.00	189,526.68
b. Accounts Payable					0.00
c. Accounts Receivable		28,935.13		95,051.64	3,002,135.93
14. Unused Grant Award Calculation (line 4 minus line 9)	418,905.76	126,287.87	570,935.92	133,061.36	2,160,312.75
15. If Carryover is allowed, enter line 14 amount here	418,905.76	126,287.87	570,935.92	133,061.36	2,160,312.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	739,476.99	261,261.74	544,245.62	393,106.32	10,520,844.15

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

Cajon Valley Union Elementary
San Diego County

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Child Nutrition: Equipment Assistance 5314	Child Development: Prekindergarten & Family Literacy 6052	Child Development: CA State Preschool 6105	Facilities Renovation & Repair 6145	Career Tech Education Incentive 6387	Tobacco-Use Prevention: Grades 6-12 6690	ASES After School Ed/Safety 9065
AWARD							
1. Prior Year Carryover			(988.33)			193,693.79	
2. a. Current Year Award	83,508.30	15,000.00	1,751,040.66	15,000.00	200,000.00		1,602,408.30
b. Other Adjustments			13,763.40				
c. Adj Curr Yr Award (sum lines 2a & 2b)	83,508.30	15,000.00	1,764,804.06	15,000.00	200,000.00	0.00	1,602,408.30
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	83,508.30	15,000.00	1,763,815.73	15,000.00	200,000.00	193,693.79	1,602,408.30
REVENUES							
5. Unearned Revenue Deferred from Prior Year						15,615.81	
6. Cash Received in Current Year	83,508.30	7,613.00	1,564,319.73		100,000.00	88,958.52	1,515,766.63
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	83,508.30	7,613.00	1,564,319.73	0.00	100,000.00	104,574.33	1,515,766.63
EXPENDITURES							
9. Donor-Authorized Expenditures	58,854.23	15,000.00	1,763,815.73	15,000.00	7,614.07	47,166.77	1,602,408.30
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	58,854.23	15,000.00	1,763,815.73	15,000.00	7,614.07	47,166.77	1,602,408.30
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)	24,654.07	(7,387.00)	(199,496.00)	(15,000.00)	92,385.93	57,407.56	(86,641.67)
a. Unearned Revenue	24,654.07				92,385.93	57,407.56	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	24,654.07	7,387.00	199,496.00	15,000.00			86,641.67
15. If Carryover is allowed, enter line 14 amount here	24,654.07	0.00	0.00	0.00	192,385.93	146,527.02	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	58,854.23	15,000.00	1,763,815.73	15,000.00	7,614.07	47,166.77	1,602,408.30

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

Cajon Valley Union Elementary
 San Diego County

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STATE PROGRAM NAME	Quality Preschool Initiative	TOTAL
RESOURCE CODE	9128	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		192,705.46
2. a. Current Year Award	514,256.93	4,181,214.19
b. Other Adjustments		13,763.40
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	514,256.93	4,194,977.59
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	514,256.93	4,387,683.05
REVENUES		
5. Unearned Revenue Deferred from Prior Year		15,615.81
6. Cash Received in Current Year	514,788.43	3,874,954.61
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	514,788.43	3,890,570.42
EXPENDITURES		
9. Donor-Authorized Expenditures	479,661.14	3,989,520.24
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	479,661.14	3,989,520.24
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)	35,127.29	(98,949.82)
a. Unearned Revenue	35,127.29	209,574.85
b. Accounts Payable		0.00
c. Accounts Receivable		308,524.67
14. Unused Grant Award Calculation (line 4 minus line 9)	34,595.79	398,162.81
15. If Carryover is allowed, enter line 14 amount here	34,595.79	251,635.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	479,661.14	3,989,520.24

2015-16 Unaudited Actuals
LOCAL GRANT AWARDS.
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUESCajon Valley Union Elementary
San Diego County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Webster Grant 9011	Refugee School Impact Grant 9017	Sonima Wellness Grant 9018	Sonima Success Project 9019	Sage Garden Grant 9021	Kellogg Grant 9022	Neighborhood Reinvestment 9031
AWARD							
1. Prior Year Carryover	2,158,920.70	26,904.10	38,816.80	299.16	31,254.70		223,874.21
2. a. Current Year Award		354,793.00	129,340.00			203,666.00	225,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	354,793.00	129,340.00	0.00	0.00	203,666.00	225,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,158,920.70	381,697.10	168,156.80	299.16	31,254.70	203,666.00	448,874.21
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,158,920.70		38,816.80	299.16	31,254.70		223,874.21
6. Cash Received in Current Year		166,992.36	129,340.00			203,666.00	225,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,158,920.70	166,992.36	168,156.80	299.16	31,254.70	203,666.00	448,874.21
EXPENDITURES							
9. Donor-Authorized Expenditures	956,710.02	330,242.81	121,885.13		16,818.40	3,072.04	250,192.57
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	956,710.02	330,242.81	121,885.13	0.00	16,818.40	3,072.04	250,192.57
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)	1,202,210.68	(163,250.45)	46,271.67	299.16	14,436.30	200,593.96	198,681.64
a. Unearned Revenue	1,202,210.68		46,271.67	299.16	14,436.30	200,593.96	198,681.64
b. Accounts Payable		163,250.45					
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	1,202,210.68	51,454.29	46,271.67	299.16	14,436.30	200,593.96	198,681.64
15. If Carryover is allowed, enter line 14 amount here	1,202,210.68	51,454.29	46,271.67	299.16	14,436.30	200,593.96	198,681.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	956,710.02	330,242.81	121,885.13	0.00	16,818.40	3,072.04	250,192.57

2015-16 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUESCajon Valley Union Elementary
San Diego County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	2,480,069.67
2. a. Current Year Award	912,799.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	912,799.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,392,868.67
REVENUES	
5. Unearned Revenue Deferred from Prior Year	2,453,165.57
6. Cash Received in Current Year	724,998.36
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	3,178,163.93
EXPENDITURES	
9. Donor-Authorized Expenditures	1,678,920.97
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	1,678,920.97
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,499,242.96
a. Unearned Revenue	1,662,493.41
b. Accounts Payable	0.00
c. Accounts Receivable	163,250.45
14. Unused Grant Award Calculation (line 4 minus line 9)	1,713,947.70
15. If Carryover is allowed, enter line 14 amount here	1,713,947.70
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,678,920.97

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

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Cajon Valley Union Elementary
 San Diego County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Medi-Cal Billing Option	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance	1,218,918.40	1,218,918.40
2. a. Current Year Award	475,336.91	475,336.91
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	475,336.91	475,336.91
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,694,255.31	1,694,255.31
REVENUES		
5. Cash Received in Current Year	475,336.91	475,336.91
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		
9. Total Available (sum lines 5, 7c, & 8)	475,336.91	475,336.91
EXPENDITURES		
10. Donor-Authorized Expenditures		
11. Non Donor-Authorized Expenditures	796,640.56	796,640.56
12. Total Expenditures (line 10 plus line 11)	796,640.56	796,640.56
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	897,614.75	897,614.75

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Community Day School	TIIG	Transportation Home to School	Transportation SDOJ	Lottery Unrestricted	Education Protection	Prop 39 Energy
RESOURCE CODE	911	945	982	983	1100	1400	6230
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	957,180.01	0.00		4,226,428.40	3,666,555.49	
2. a. Current Year Award	107,304.79	1,264,633.00			2,372,597.81	20,093,202.00	1,804,438.00
b. Other Adjustments	585,552.09	300,000.00			27,390.08	87,427.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	692,856.88	1,564,633.00	0.00	0.00	2,399,987.89	20,180,629.00	1,804,438.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	692,856.88	2,521,813.01	0.00	0.00	6,626,416.29	23,847,184.49	1,804,438.00
REVENUES							
5. Cash Received in Current Year		23,395.00			1,397,260.85	20,180,629.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	692,856.88	1,541,238.00	0.00	0.00	1,002,727.04	0.00	1,804,438.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	692,856.88	1,541,238.00	0.00	0.00	1,002,727.04	0.00	1,804,438.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	692,856.88	1,564,633.00	0.00	0.00	2,399,987.89	20,180,629.00	1,804,438.00
EXPENDITURES							
10. Donor-Authorized Expenditures	692,856.88		699,498.68	2,589,932.67	5,240,621.63	23,664,225.10	1,619,829.06
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	692,856.88	0.00	699,498.68	2,589,932.67	5,240,621.63	23,664,225.10	1,619,829.06
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,521,813.01	(699,498.68)	(2,589,932.67)	1,385,794.66	182,959.39	184,608.94

Cajon Valley Union Elementary
San Diego CountySTATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Educator Effectiveness	Lottery: Instructional Materials	Special Education	Sp Ed: Mental Health	Standardized Testing	TOTAL
RESOURCE CODE	6264	6300	6500	6512	9009	
REVENUE OBJECT						
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance		4,318,747.87		508,956.02	80,688.37	13,758,556.16
2. a. Current Year Award	1,128,883.00	789,640.97	15,785,302.36	1,380,856.00	26,255.00	44,753,112.93
b. Other Adjustments		39,799.67	9,870,792.45	(89,737.00)		10,821,224.29
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,128,883.00	829,440.64	25,656,094.81	1,291,119.00	26,255.00	55,574,337.22
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,128,883.00	5,148,188.51	25,656,094.81	1,800,075.02	106,943.37	69,332,893.38
REVENUES						
5. Cash Received in Current Year		49,270.65	15,512,532.39	920,492.00	26,255.00	38,109,834.89
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,128,883.00	780,169.99	10,143,562.42	370,627.00	0.00	17,464,502.33
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,128,883.00	780,169.99	10,143,562.42	370,627.00	0.00	17,464,502.33
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	1,128,883.00	829,440.64	25,656,094.81	1,291,119.00	26,255.00	55,574,337.22
EXPENDITURES						
10. Donor-Authorized Expenditures	74,294.15	664,757.34	25,656,094.81	1,775,640.36	32,301.53	62,710,052.21
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	74,294.15	664,757.34	25,656,094.81	1,775,640.36	32,301.53	62,710,052.21
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	1,054,588.85	4,483,431.17	0.00	24,434.66	74,641.84	6,622,841.17

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Donations 801	Jimmie Johnson 802	Charger Grant 804	Parent Fee Based Childcare 806	Jump Start Early Child Program 810	Reno Grant 812	Verizon Stem 815
AWARD							
1. Prior Year Restricted Ending Balance	306,202.07		3,126.54	296,808.86		222.93	1,835.16
2. a. Current Year Award	479,064.09	64,480.00		1,734,642.28	236,911.97		
b. Other Adjustments				449.85	40,632.55		
c. Adj Curr Yr Award (sum lines 2a & 2b)	479,064.09	64,480.00	0.00	1,735,092.13	277,544.52	0.00	0.00
3. Required Matching Funds/Other				(40,632.55)			
4. Total Available Award (sum lines 1, 2c, & 3)	785,266.16	64,480.00	3,126.54	1,991,268.44	277,544.52	222.93	1,835.16
REVENUES							
5. Cash Received in Current Year	479,064.09	64,480.00		1,735,092.13	277,544.52		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	479,064.09	64,480.00	0.00	1,735,092.13	277,544.52	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	471,091.02	0.00		1,574,947.20			
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	471,091.02	0.00	0.00	1,574,947.20	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	314,175.14	64,480.00	3,126.54	416,321.24	277,544.52	222.93	1,835.16

Cajon Valley Union Elementary
San Diego County

LOCAL AWARDS.

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

LOCAL PROGRAM NAME	After School United Way	Medi-cal MAA	Instructional Materials Replacement	TOTAL
RESOURCE CODE	856	860	927	
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	6,963.52	188,990.30	600,000.00	1,404,149.38
2. a. Current Year Award	338.41	112,999.44		2,628,436.19
b. Other Adjustments			400,000.00	441,082.40
c. Adj Curr Yr Award (sum lines 2a & 2b)	338.41	112,999.44	400,000.00	3,069,518.59
3. Required Matching Funds/Other				(40,632.55)
4. Total Available Award (sum lines 1, 2c, & 3)	7,301.93	301,989.74	1,000,000.00	4,433,035.42
REVENUES				
5. Cash Received in Current Year	338.41	109,597.73	209,741.71	2,875,858.59
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,401.71	190,258.29	193,660.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	3,401.71	190,258.29	193,660.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	338.41	112,999.44	400,000.00	3,069,518.59
EXPENDITURES				
10. Donor-Authorized Expenditures				
11. Non Donor-Authorized Expenditures		58,154.12	209,741.71	2,313,934.05
12. Total Expenditures (line 10 plus line 11)	0.00	58,154.12	209,741.71	2,313,934.05
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	7,301.93	243,835.62	790,258.29	2,119,101.37

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	72,774,676.99	301	163,844.31	303	72,610,832.68	305	1,934,836.07		307	70,675,996.61	309
2000 - Classified Salaries	27,084,655.68	311	1,098,244.24	313	25,986,411.44	315	3,249,153.21		317	22,737,258.23	319
3000 - Employee Benefits	29,288,537.17	321	918,056.78	323	28,370,480.39	325	1,579,488.27		327	26,790,992.12	329
4000 - Books, Supplies Equip Replace. (6500)	8,965,070.33	331	67,111.14	333	8,897,959.19	335	1,691,808.07		337	7,206,151.12	339
5000 - Services... & 7300 - Indirect Costs	17,821,403.02	341	117,434.79	343	17,703,968.23	345	4,673,409.10		347	13,030,559.13	349
TOTAL					153,569,651.93	365	TOTAL			140,440,957.21	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	397
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.			63.84%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.84%
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).	140,440,957.21
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited 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	169,524,986.05		169,524,986.05	41,480,000.00	30,072,897.85	180,932,088.20	6,120,193.77
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,475,000.00		6,475,000.00		1,610,000.00	4,865,000.00	593,662.00
Capital Leases Payable		945,943.00	945,943.00		375,268.89	570,674.11	379,267.81
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,577,734.72		2,577,734.72	1,916,478.13	2,466,246.41	2,027,966.44	928,430.28
Net Pension Liability	108,006,702.00		108,006,702.00	77,613,884.00		185,620,586.00	
Net OPEB Obligation	12,750,178.00	(738,780.00)	12,011,398.00	3,943,467.00	1,137,381.90	14,817,483.10	
Compensated Absences Payable	1,028,114.40		1,028,114.40	97,145.87		1,125,260.27	1,125,260.27
Governmental activities long-term liabilities	300,362,715.17	207,163.00	300,569,878.17	125,050,975.00	35,661,795.05	389,959,058.12	9,146,814.13
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	85,950,370.37		85,950,370.37			89,197,981.05
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,407.60		15,407.60			15,400.77
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)	15,400.77		15,400.77	15,400.00		15,400.00
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)			15,400.77			15,400.00
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)	223,543.32		223,543.32	223,543.00		223,543.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	27,199,190.81		27,199,190.81	26,769,431.27		26,769,431.27
5. Unsecured Roll Taxes (Object 8042)	909,246.25		909,246.25	910,402.00		910,402.00
6. Prior Years' Taxes (Object 8043)	(4,091.21)		(4,091.21)	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,631,454.81		1,631,454.81	1,388,333.00		1,388,333.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,054,206.45		2,054,206.45	2,023,532.00		2,023,532.00
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)	(3,713,208.99)		(3,713,208.99)	(3,723,290.00)		(3,723,290.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	28,300,341.44	0.00	28,300,341.44	27,591,951.27	0.00	27,591,951.27
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)	28,300,341.44	0.00	28,300,341.44	27,591,951.27	0.00	27,591,951.27

	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)			1,429,355.70			1,600,436.15
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates			1,429,355.70			1,600,436.15
23. TOTAL EXCLUSIONS (Lines C19 through C22)						
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	100,886,098.00		100,886,098.00	109,960,807.00		109,960,807.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	34,869.00		34,869.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	100,920,967.00	0.00	100,920,967.00	109,960,807.00	0.00	109,960,807.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	174,764,770.58		174,764,770.58	166,551,384.78		166,551,384.78
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	225,855.93		225,855.93	200,400.00		200,400.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			85,950,370.37			89,197,981.05
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9996			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			89,197,981.05			93,987,912.63
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			28,300,341.44			27,591,951.27
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)			1,848,092.40			1,848,000.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			62,326,995.31			67,996,397.51
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			62,326,995.31			67,996,397.51
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])			117,273.11			115,153.54
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			28,417,614.55			27,707,104.81
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)			62,209,722.20			67,881,243.97
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			28,417,614.55			
b. State Subventions (Line D8)			62,209,722.20			
c. Less: Excluded Appropriations (Line C23)			1,429,355.70			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			89,197,981.05			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			89,197,981.05			93,987,912.63
12. Appropriations Subject to the Limit (Line D9d)			89,197,981.05			

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

Louise Gibson
Gann Contact Person

619-588-3071
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,788,751.54
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 122,764,413.13

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.72%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 32,000.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,779,926.32
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,613,260.87
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	18,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	581,580.29
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	32,000.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	8,961,567.48
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	894,081.63
9. Carry-Forward Adjustment (Part IV, Line F)	9,855,649.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	103,445,010.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,742,054.71
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,175,092.30
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	172,429.97
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,053,118.62
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)	0.00
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)	11,740,035.98
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	32,000.00
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)	1,727,930.44
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,049,747.23
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	156,137,419.68
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	

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)

5.74%

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)

6.31%

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>8,961,567.48</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>769,892.10</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.66%) times Part III, Line B18); zero if negative	<u>894,081.63</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.66%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.66%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>894,081.63</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>894,081.63</u>

Approved indirect cost rate: 5.66%
Highest rate used in any program: 5.66%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,671,869.48	264,427.00	5.66%
01	3310	2,716,402.61	153,748.39	5.66%
01	3315	226,140.45	12,799.55	5.66%
01	3320	389,823.03	22,063.97	5.66%
01	3327	74,217.45	3,572.55	4.81%
01	3345	1,514.29	85.71	5.66%
01	3385	44,536.92	1,552.08	3.48%
01	4035	699,864.99	39,612.00	5.66%
01	4201	247,266.74	13,995.00	5.66%
01	4203	533,574.62	10,671.00	2.00%
01	5810	377,081.32	16,025.00	4.25%
01	6264	70,315.15	3,979.00	5.66%
01	6512	1,685,358.97	90,281.39	5.36%
01	6690	46,765.77	401.00	0.86%
01	9010	3,276,718.47	95,073.07	2.90%
12	6052	14,208.73	791.27	5.57%
12	6105	1,698,721.71	65,094.02	3.83%
13	5320	8,049,747.23	411,340.81	5.11%

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

37 67991 0000000
Form L

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	4,226,428.40		4,318,747.87	8,545,176.27
2. State Lottery Revenue	8560	2,399,987.89		829,440.64	3,229,428.53
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,626,416.29	0.00	5,148,188.51	11,774,604.80
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,797,411.83			1,797,411.83
2. Classified Salaries	2000-2999	559,468.92			559,468.92
3. Employee Benefits	3000-3999	657,765.08			657,765.08
4. Books and Supplies	4000-4999	19,334.28		231,482.57	250,816.85
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,206,641.52			2,206,641.52
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			433,274.77	433,274.77
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)		5,240,621.63	0.00	664,757.34	5,905,378.97
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,385,794.66	0.00	4,483,431.17	5,869,225.83
D. COMMENTS:					
These expenses are for the online learning, digital content of our Go-Math curriculum.					

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	168,442,033.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,271,395.71
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	172,429.97
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,870,999.61
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	385,195.42
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	7,737,884.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,602,408.30
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,768,917.30
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				142,401,720.01

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		15,400.77
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,246.40
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.)	127,740,615.66	8,269.93
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)	127,740,615.66	8,269.93
B. Required effort (Line A.2 times 90%)	114,966,554.09	7,442.94
C. Current year expenditures (Line I.E and Line II.B)	142,401,720.01	9,246.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Cajon Valley Union Elementary
San Diego County

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	50,603.43	0.00	50,603.43	3,135.86		53,739.29
1110	Regular Education, K-12	75,531,013.49	25,927,150.04	101,458,163.53	6,287,286.46		107,745,449.99
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	Community Day Schools	696,061.24	122,635.82	818,697.06	50,734.04		869,431.10
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	146,907.24	0.00	146,907.24	9,103.73		156,010.97
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,100,013.18	340,109.99	2,440,123.17	151,212.61		2,591,335.78
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	33,267,520.28	6,842,849.15	40,110,369.43	2,485,609.57		42,595,979.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,530,693.37	0.00	1,530,693.37	94,855.92		1,625,549.29
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	172,429.97	0.00	172,429.97	10,685.36		183,115.33
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					107.73	107.73
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,987,725.67	2,987,725.67
----	Other Outgo					8,719,145.64	8,719,145.64
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		739,902.73	739,902.73	651,766.59		1,391,669.32
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(477,226.10)		(477,226.10)
----	Total General Fund and Charter Schools Funds Expenditures	113,495,242.20	33,972,647.73	147,467,889.93	9,267,164.04	11,706,979.04	168,442,033.01

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

Cajon Valley Union Elementary
San Diego County

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	47,592.35	0.00	0.00	3,011.08	0.00	0.00	0.00			0.00	0.00	50,603.43
1110	Regular Education, K-12	74,487,544.34	695,916.20	347,515.95	0.00	37.00	0.00	0.00			0.00	0.00	75,531,013.49
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	227,525.03	12,028.44	0.00	8,978.49	447,529.28	0.00	0.00			0.00	0.00	695,061.24
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	146,907.24	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	146,907.24
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,217,293.38	609,090.52	88,189.11	58,824.28	126,615.89	0.00	0.00			0.00	0.00	2,100,013.18
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	26,129,630.53	1,614,930.25	177,297.04	142,771.11	2,684,407.38	2,518,483.97	0.00			0.00	0.00	33,267,520.28
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	1,349,042.01	38,402.16	0.00	139,876.56	3,372.64	0.00	0.00	0.00	0.00	0.00	0.00	1,530,693.37
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	172,429.97	0.00	0.00	0.00	172,429.97
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		103,605,534.88	2,970,367.57	613,002.10	353,461.52	3,261,962.19	2,518,483.97	0.00	172,429.97	0.00	0.00	0.00	113,495,242.20

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	15,112,380.82	9,759,797.27	1,054,971.95	25,927,150.04	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	74,513.75	48,122.07	0.00	122,635.82	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	206,651.45	133,458.54	0.00	340,109.99	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,598,517.07	2,323,975.13	920,356.95	6,842,849.15	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	0.00
--	Child Development (Fund 12)	449,566.25	290,336.48	0.00	739,902.73	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	0.00
Total Allocated Support Costs		19,441,629.34	12,555,689.49	1,975,328.90	33,972,647.73	

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

37 67991 0000000
Form PCR

Cajon Valley Union Elementary
San Diego County

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,053,118.62
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	18,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,813,367.79
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,859,103.73
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,744,390.14
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	113,495,242.20
2	Total Allocated Costs (from Form PCR, Column 2, Total)	33,972,647.73
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	147,467,889.93
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,727,930.44
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,049,747.23
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,777,677.67
D. Total Direct Charged and Allocated Costs (B3 + C5)		157,245,567.60
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.20%

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

37 67991 0000000
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	107.73				107.73
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			2,987,725.67		2,987,725.67
Other Outgo (Objects 1000-7999)				8,719,145.64	8,719,145.64
Total Other Costs	107.73	0.00	2,987,725.67	8,719,145.64	11,706,979.04

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

Cajon Valley Union Elementary
San Diego County

	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)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,538,710.40	698,519.45	9,602,066.74	7,602,332.76	12,555,689.49	0.00	1,975,328.90	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	608.44	608.44	608.44	608.44	608.44		721.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools	3.00	3.00	3.00	3.00	3.00			
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	8.32	8.32	8.32	8.32	8.32			
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	144.88	144.88	144.88	144.88	144.88		629.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	18.10	18.10	18.10	18.10	18.10			
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	782.74	782.74	782.74	782.74	782.74	0.00	1,350.00	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,147
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									12,952,618.74
1000-1999	Certificated Salaries	864,578.86	0.00	0.00	379,625.10	1,643,677.13	1,474,215.63	8,590,522.02		9,694,031.29
2000-2999	Classified Salaries	2,550,736.87	0.00	0.00	222,384.22	741,790.26	1,353,102.40	4,826,017.54		6,684,121.35
3000-3999	Employee Benefits	1,093,760.43	0.00	0.00	180,373.58	631,698.99	890,284.61	3,883,003.74		794,047.99
4000-4999	Books and Supplies	345,658.34	0.00	0.00	4,379.54	84,170.17	6,023.62	353,816.32		3,132,111.48
5000-5999	Services and Other Operating Expenditures	1,947,490.34	0.00	0.00	4,482.22	2,552.91	991,093.20	186,492.81		26,189.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	26,189.43		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	6,802,224.84	0.00	0.00	791,244.66	3,103,889.46	4,714,719.46	17,871,041.86	0.00	33,283,120.28
7310	Transfers of Indirect Costs	271,304.09	0.00	0.00	0.00	12,799.55	0.00	0.00		284,103.64
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	6,842,849.18								6,842,849.18
	Total Indirect Costs and PCR Allocations	7,114,153.27	0.00	0.00	0.00	12,799.55	0.00	0.00	0.00	7,126,952.82
	TOTAL COSTS	13,916,378.11	0.00	0.00	791,244.66	3,116,689.01	4,714,719.46	17,871,041.86	0.00	40,410,073.10
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	919.71	0.00	0.00	0.00	741,567.32	0.00	11,648.00		754,135.03
2000-2999	Classified Salaries	225,718.56	0.00	0.00	93.07	125.48	127.30	1,678,270.85		1,904,335.26
3000-3999	Employee Benefits	91,983.16	0.00	0.00	21.75	192,299.95	13.18	559,974.10		844,242.14
4000-4999	Books and Supplies	52,047.87	0.00	0.00	0.00	8,318.37	0.00	103,382.31		163,748.55
5000-5999	Services and Other Operating Expenditures	287,443.19	0.00	0.00	0.00	1,017.00	0.00	9,790.66		308,250.85
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	668,112.49	0.00	0.00	114.82	943,328.12	140.48	2,363,015.92	0.00	3,974,711.83
7310	Transfers of Indirect Costs	179,470.62	0.00	0.00	0.00	12,799.55	0.00	0.00		192,270.17
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	179,470.62	0.00	0.00	0.00	12,799.55	0.00	0.00	0.00	192,270.17
	TOTAL BEFORE OBJECT 8980	847,583.11	0.00	0.00	114.82	956,127.67	140.48	2,363,015.92	0.00	4,166,982.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									4,166,982.00

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

Cajon Valley Union Elementary
San Diego County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services Specialist (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	863,659.15	0.00	0.00	379,625.10	902,109.81	1,474,215.63	8,578,874.02		12,198,483.71
2000-2999	Classified Salaries	2,325,018.31	0.00	0.00	222,291.15	741,664.78	1,352,975.10	3,147,745.69		7,789,696.03
3000-3999	Employee Benefits	1,001,777.27	0.00	0.00	180,351.83	439,399.04	890,271.43	3,328,079.64		5,839,879.21
4000-4999	Books and Supplies	293,610.47	0.00	0.00	4,379.54	75,851.80	6,023.62	250,434.01		630,299.44
5000-5999	Services and Other Operating Expenditures	1,650,047.15	0.00	0.00	4,482.22	1,535.91	991,093.20	176,702.15		2,823,860.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	26,189.43		26,189.43
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	6,134,112.35	0.00	0.00	791,129.84	2,160,561.34	4,714,578.98	15,508,025.34	0.00	29,308,408.45
7310	Transfers of Indirect Costs	91,833.47	0.00	0.00	0.00	0.00	0.00	0.00		91,833.47
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	6,842,849.18	0.00	0.00	0.00	0.00	0.00	0.00		6,842,849.18
	Total Indirect Costs and PCR Allocations	6,934,682.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,934,682.65
	TOTAL BEFORE OBJECT 8980	13,068,795.00	0.00	0.00	791,129.84	2,160,561.34	4,714,578.98	15,508,025.34	0.00	36,243,091.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,822,777.93	0.00	0.00	0.00	0.00	0.00	0.00		1,822,777.93
3000-3999	Employee Benefits	614,464.25	0.00	0.00	0.00	0.00	0.00	0.00		614,464.25
4000-4999	Books and Supplies	203,995.37	0.00	0.00	0.00	0.00	0.00	0.00		203,995.37
5000-5999	Services and Other Operating Expenditures	(122,753.58)	0.00	0.00	0.00	0.00	0.00	0.00		(122,753.58)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	2,518,483.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,518,483.97
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,518,483.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,518,483.97
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									14,995,548.89
TOTAL COSTS										17,514,032.86

* 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	33,204,716.59	16,980,239.04
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)	33,204,716.59	16,980,239.04
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	2,090.00	
2. Enter any adjustments not included in Line C1 (explain below) Previous figure reported included infant and preschool students in error.		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	2,090.00	

SELPA:

(??)

SECTION 2

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	3,291,694.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	3,136,678.00	
Increase in funding (if difference is positive)	155,016.00	
Maximum available for MOE reduction (50% of increase in funding)	77,508.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	238,940.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	529,595.10 (b)	

If (b) is greater than (a).

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

_____ (c)

Available for MOE reduction.

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

77,508.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

THIS SECTION IS NOT APPLICABLE!

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)

529,595.10 (f)

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

SELPA: (??)

SECTION 3

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.

	Column A Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Column B Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Column C Difference (A - B)
a. Total special education expenditures	40,410,073.10		
b. Less: Expenditures paid from federal sources	4,166,982.00		
c. Expenditures paid from state and local sources	36,243,091.10	33,204,716.59	
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	36,243,091.10	33,204,716.59	3,038,374.51
d. Special education unduplicated pupil count	2,147	2,090	
e. Per capita state and local expenditures (A1c/A1d)	16,880.81	15,887.42	993.39

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 FY 2014-15	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	36,243,091.10	33,204,716.59	
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	36,243,091.10	33,204,716.59	3,038,374.51
b. Special education unduplicated pupil count	2,147	2,090	
c. Per capita state and local expenditures (A2a/A2b)	16,880.81	15,887.42	993.39

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	17,514,032.86	16,980,239.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,514,032.86	16,980,239.04	533,793.82
b. Per capita local expenditures (B1a/A1d)	8,157.44	8,124.52	32.92

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 FY 2014-15	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	17,514,032.86	16,980,239.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,514,032.86	16,980,239.04	533,793.82
b. Special education unduplicated pupil count	2,147	2,090	
c. Per capita local expenditures (B2a/B2b)	8,157.44	8,124.52	32.92

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.

Louise Gibson
Contact Name

Director, Fiscal Services
Title

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E-mail Address

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

Cajon Valley Union Elementary
San Diego County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDULICATED PUPIL COUNT									2,147
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,098,951.00	0.00	0.00	408,266.00	1,619,243.00	1,354,022.00	8,723,388.00		14,203,870.00
2000-2999	Classified Salaries	3,102,286.00	0.00	0.00	240,944.00	829,659.00	1,424,699.00	5,642,247.00		11,239,835.00
3000-3999	Employee Benefits	1,666,641.71	0.00	0.00	229,460.77	767,725.07	1,104,745.90	4,680,350.56		8,448,924.01
4000-4999	Books and Supplies	293,744.00	0.00	0.00	8,045.24	186,782.02	4,900.00	288,731.39		762,202.65
5000-5999	Services and Other Operating Expenditures	2,388,266.81	0.00	0.00	4,500.00	6,340.00	974,384.00	147,122.00		3,520,612.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	9,549,889.52	0.00	0.00	891,216.01	3,409,749.09	4,862,750.90	19,506,838.95	0.00	38,220,444.47
	Total Direct Costs									
7310	Transfers of Indirect Costs	258,881.09	0.00	0.00	0.00	12,799.55	0.00	0.00		271,680.64
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	258,881.09	0.00	0.00	0.00	12,799.55	0.00	0.00		271,680.64
	TOTAL COSTS	9,808,770.61	0.00	0.00	891,216.01	3,422,548.64	4,862,750.90	19,506,838.95	0.00	38,492,125.11
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,097,932.00	0.00	0.00	408,266.00	1,122,811.00	1,354,022.00	8,701,562.00		13,684,593.00
2000-2999	Classified Salaries	2,868,909.00	0.00	0.00	240,944.00	786,698.00	1,424,699.00	3,891,915.00		9,213,165.00
3000-3999	Employee Benefits	1,567,382.98	0.00	0.00	229,460.77	599,391.33	1,104,745.90	4,069,504.78		7,570,485.76
4000-4999	Books and Supplies	284,389.00	0.00	0.00	8,045.24	62,800.00	4,900.00	228,782.00		588,916.24
5000-5999	Services and Other Operating Expenditures	2,274,122.86	0.00	0.00	4,500.00	5,300.00	874,384.00	139,800.00		3,298,106.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00		25,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	9,092,735.84	0.00	0.00	891,216.01	2,577,000.33	4,762,750.90	17,056,563.78	0.00	34,380,266.86
	Total Direct Costs									
7310	Transfers of Indirect Costs	76,687.42	0.00	0.00	0.00	0.00	0.00	0.00		76,687.42
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	76,687.42	0.00	0.00	0.00	0.00	0.00	0.00		76,687.42
	TOTAL BEFORE OBJECT 8980	9,169,423.26	0.00	0.00	891,216.01	2,577,000.33	4,762,750.90	17,056,563.78	0.00	34,456,954.28
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									34,456,954.28

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Budget vs. 2015-16 Actual Comparison
2016-17 Budget by LEA (LB-B)Cajon Valley Union Elementary
San Diego County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,836,663.00	0.00	0.00	0.00	0.00	0.00	0.00		1,836,663.00
3000-3999	Employee Benefits	666,038.40	0.00	0.00	0.00	0.00	0.00	0.00		666,038.40
4000-4999	Books and Supplies	194,464.00	0.00	0.00	0.00	0.00	0.00	0.00		194,464.00
5000-5999	Services and Other Operating Expenditures	55,680.00	0.00	0.00	0.00	0.00	0.00	0.00		55,680.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,752,845.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,752,845.40
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,752,845.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,752,845.40
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									21,458,541.88
										24,211,387.28

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDULICATED PUPIL COUNT									2,147
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									12,952,618.74
1000-1999	Certificated Salaries	864,578.86	0.00	0.00	379,825.10	1,643,677.13	1,474,215.63	8,590,522.02		9,694,031.29
2000-2999	Certificated Salaries	2,550,736.87	0.00	0.00	222,384.22	741,790.26	1,353,102.40	4,826,017.54		6,684,121.35
3000-3999	Employee Benefits	1,093,760.43	0.00	0.00	180,373.58	631,698.99	890,284.61	3,888,003.74		794,047.99
4000-4999	Books and Supplies	345,658.34	0.00	0.00	4,379.54	84,170.17	6,023.62	353,816.32		3,132,111.48
5000-5999	Services and Other Operating Expenditures	1,947,490.34	0.00	0.00	4,482.22	2,552.91	991,093.20	186,482.81		26,189.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	26,189.43		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	6,802,224.84	0.00	0.00	791,244.66	3,103,889.46	4,714,719.46	17,871,041.86	0.00	33,283,120.28
7310	Transfers of Indirect Costs	271,304.09	0.00	0.00	0.00	12,799.55	0.00	0.00		284,103.64
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)	6,842,849.18								6,842,849.18
	Total Indirect Costs	271,304.09	0.00	0.00	0.00	12,799.55	0.00	0.00	0.00	284,103.64
	TOTAL COSTS	7,073,528.93	0.00	0.00	791,244.66	3,116,689.01	4,714,719.46	17,871,041.86	0.00	33,567,223.92
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									754,135.03
1000-1999	Certificated Salaries	919.71	0.00	0.00	0.00	741,567.32	0.00	11,648.00		1,904,335.26
2000-2999	Certificated Salaries	225,718.56	0.00	0.00	93.07	125.48	127.30	1,678,270.85		844,242.14
3000-3999	Employee Benefits	91,983.16	0.00	0.00	21.75	192,299.95	13.18	559,924.10		163,748.55
4000-4999	Books and Supplies	52,047.87	0.00	0.00	0.00	8,318.37	0.00	103,382.31		308,250.85
5000-5999	Services and Other Operating Expenditures	297,443.19	0.00	0.00	0.00	1,017.00	0.00	9,790.66		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	668,112.49	0.00	0.00	114.82	943,328.12	140.48	2,363,015.92	0.00	3,974,711.83
7310	Transfers of Indirect Costs	179,470.62	0.00	0.00	0.00	12,799.55	0.00	0.00		192,270.17
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	179,470.62	0.00	0.00	0.00	12,799.55	0.00	0.00	0.00	192,270.17
	TOTAL BEFORE OBJECT 8980	847,583.11	0.00	0.00	114.82	956,127.67	140.48	2,363,015.92	0.00	4,166,982.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									4,166,982.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	863,659.15	0.00	0.00	379,625.10	902,109.81	1,474,215.63	8,578,874.02		12,198,483.71
2000-2999	Classified Salaries	2,325,018.31	0.00	0.00	222,291.15	741,664.78	1,352,975.10	3,147,746.69		7,789,696.03
3000-3999	Employee Benefits	1,001,777.27	0.00	0.00	180,351.83	439,399.04	890,271.43	3,328,079.64		5,839,879.21
4000-4999	Books and Supplies	293,610.47	0.00	0.00	4,379.54	75,851.80	6,023.62	250,434.01		630,299.44
5000-5999	Services and Other Operating Expenditures	1,650,047.15	0.00	0.00	4,482.22	1,535.91	991,093.20	176,702.15		2,823,860.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	26,189.43		26,189.43
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	6,134,112.35	0.00	0.00	791,129.84	2,160,561.34	4,714,578.98	15,508,025.94	0.00	29,308,408.45
	Total Direct Costs	91,833.47	0.00	0.00	0.00	0.00	0.00	0.00		91,833.47
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	6,842,849.18	0.00	0.00	0.00	0.00	0.00	0.00		6,842,849.18
PCRA	Program Cost Report Allocations (non-add)	91,833.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,833.47
	Total Indirect Costs	6,225,945.82	0.00	0.00	791,129.84	2,160,561.34	4,714,578.98	15,508,025.94	0.00	29,400,241.92
8980	TOTAL BEFORE OBJECT 8980									0.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,822,777.93	0.00	0.00	0.00	0.00	0.00	0.00		1,822,777.93
3000-3999	Employee Benefits	614,464.25	0.00	0.00	0.00	0.00	0.00	0.00		614,464.25
4000-4999	Books and Supplies	203,995.37	0.00	0.00	0.00	0.00	0.00	0.00		203,995.37
5000-5999	Services and Other Operating Expenditures	(122,753.58)	0.00	0.00	0.00	0.00	0.00	0.00		(122,753.58)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	2,518,483.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,518,483.97
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	2,518,483.97	0.00	0.00	0.00	0.00	0.00	0.00		2,518,483.97
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									14,995,548.89
	TOTAL COSTS									17,514,032.86

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

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

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

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

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

SELPA: (??)

SECTION 3

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.

	Column A Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Column B Actual Expenditures FY 2015-16 (LE-B Worksheet)	Column C Difference (A - B)
a. Total special education expenditures	38,492,125.11		
b. Less: Expenditures paid from federal sources	4,035,170.83		
c. Expenditures paid from state and local sources	34,456,954.28	29,400,241.92	
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	34,456,954.28	29,400,241.92	5,056,712.36
d. Special education unduplicated pupil count	2,147	2,147	
e. Per capita state and local expenditures (A1c/A1d)	16,048.88	13,693.64	2,355.24

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.

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.

	Budgeted Amounts FY 2016-17	Most Recent FY FY 2015-16	Difference
a. Expenditures paid from state and local sources	34,456,954.28	36,243,091.10	
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	34,456,954.28	36,243,091.10	(1,786,136.82)
b. Special education unduplicated pupil count	2,147	2,147	
c. Per capita state and local expenditures (A2a/A2b)	16,048.88	16,880.81	(831.93)

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	24,211,387.28	17,514,032.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,211,387.28	17,514,032.86	6,697,354.42
b. Per capita local expenditures (B1a/A1d)	11,276.85	8,157.44	3,119.41

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 FY 2015-16	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	24,211,387.28	17,514,032.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,211,387.28	17,514,032.86	6,697,354.42
b. Special education unduplicated pupil count	2,147	2,147	
c. Per capita local expenditures (B2a/B2b)	11,276.85	8,157.44	3,119.41

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.

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Title

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

37 67991 000000
Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(27,097.16)	0.00	(477,226.10)				
Other Sources/Uses Detail					0.00	7,737,884.00		
Fund Reconciliation							761,157.22	5,005,030.84
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,628.54	0.00	65,885.29	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							860.00	291,934.29
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	22,468.62	0.00	411,340.81	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							360.00	465,872.04
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					437,884.00	0.00		
Fund Reconciliation							437,884.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,300,000.00	0.00		
Fund Reconciliation							4,583,824.41	(227.77)
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	20,900.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

37 67991 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	576.18
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		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	27,097.16	(27,097.16)	477,226.10	(477,226.10)	7,737,884.00	7,737,884.00	5,784,085.63	5,784,085.58