

# Ross Valley Schools 2015-16 Unaudited Actuals

## TABLE OF CONTENTS

September 13, 2016

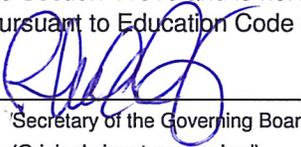
■ <b>Certification</b>	3
■ <b>Narrative</b>	5
■ <b>Average Daily Attendance</b>	9
■ <b>LCFF Calculations</b>	10
■ <b>Financial Statements</b>	
● General Fund (01)	11
● Cafeteria Fund (13)	31
● Deferred Maintenance Fund (14)	41
● Building Fund (21)	51
● Capital Facilities Fund (25)	63
● Special Reserve for Capital Projects Fund (40)	73
● Bond Interest & Redemption Fund (51)	85
■ <b>Other Supporting Documents</b>	
● Schedule of Capital Assets & Liabilities	95
● Schedule of Categorical Programs	97
● Current Expense Formula/Min. Classroom Comp	103
● Gann Limit Calculations	105
● Indirect Cost Rate Worksheet	109
● Lottery Report	113
● No Child Left Behind Maintenance of Effort	115
● Special Education Maintenance of Effort	119
● 2015-16 Actuals	
● 2016-17 Budget	
● Program Cost Report & Allocation Factors	135
● Summary of Interfund Activities	141
● Technical Review	143

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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  \_\_\_\_\_  
Secretary of the Governing Board  
(Original signature required)

Date of Meeting: 13 September 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:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.18%
	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	\$18,453,140.30
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$18,453,140.30
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	3.50%
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



**Superintendent:** Rick E. Bagley, Ed.D. **Board of Trustees:** Annelise Bauer - Anne Capron - Wesley Pratt – Mark Reagan - Amy Stock

## 2015-16 Unaudited Actuals Narrative

Attached please find the Unaudited Actuals for 2015-16 for your review and approval. The page following this narrative is a table summarizing the comparison between the budget at Adoption, the Second Interim and the Unaudited Actuals. The budget is updated throughout the year based on changes in known revenues and expenses. Below is a rationale or explanation by each major revenue and expense category. Explanation of these differences increases understanding and transparency of these fluctuations.

### REVENUES:

**Local Control Funding Formula (LCFF) Revenues** – Average Daily Attendance, or ADA, was estimated to be 2,245 at the time the budget was adopted and adjusted to 2,235 at Second Interim. The final funded ADA was 2,232 or 13 ADA less than the Adopted Budget and 3 less than Second Interim. Because State revenues were robust, the per-ADA funding rate was increased by \$12.02, which offset the full impact ADA difference for a net increase in LCFF revenues of \$12,333. Overall, RVSD received \$1,333,305 above 2014-15; with zero COLA applied to 2016-17 and the LCFF target nearing full implementation, less than half of this amount (\$622,121) will be over the 2015-16 funds received.

**Federal Revenues** reflect an increase since Adoption to the Second Interim due to addition of revenues deferred (received, not spent) from 2014-15 (with corresponding increases to increased expenses). Likewise, revenues deferred at the end of 2015-16 will be carried over and will increase the 2016-17 budget by \$62K for Title I and Title II programs. The remaining balance of the \$70K difference is related to overall net decrease of \$8K to the Special Education revenues.

**State Revenues** – There are several reasons for the \$2.2 million increase in State Revenues since the Adopted Budget: on the unrestricted side, \$1.2 million was related to one-time Mandate Reimbursement and \$23K Unrestricted Lottery. The increase in restricted State revenue is due to the one-time funds for Educator Effectiveness of \$207K and the Governmental Accounting Standards Board, or GASB 68 requirement for Districts to *recognize* the State's retirement contribution on behalf of all STRS employees. The State's contribution is 'allocated' based on a relative percentage of actual STRS payments made by Districts, which amounted to \$762K (an increase of 38%, or \$209K, from \$553K in 2014-15) for RVSD. The District neither receives nor pays this amount. It is a memorandum entry only that debits the expense (3101 STRS Expense) and credits an equal amount in revenue (8590 Other State Revenue). This entry will be on-going and reflected in the First Interim report for 2016-17.

**Local Revenues** – Parcel Tax revenues totaled \$3.6 million and were overestimated in the budget by \$45K. In addition, the YES Foundation budget was approximately \$20K higher than was spent and has no impact on the General Fund as we will only receive what was expended.

### EXPENDITURES:

**Certificated and Classified Salaries** – Since salaries and benefits represent over 83% of the budget, it is wise to be conservative at the Adopted Budget. Vacancies are typically budgeted at the higher end and refined throughout the year. The certificated and classified budgets were refined to within .26% and .9%,

respectively, of the Second Interim Budget. A collaborative effort between Human Resources, Budget and Payroll staff maintaining Position Control enables this level of accuracy.

**Benefits** – As you will recall, there was a county-wide audit finding in 2014-15 regarding health benefits. During 2015-16, staff worked together to fine tune the reconciliation process to ensure that benefits are correctly being accounted for. In addition, MCOE has recommended that districts recognize the July benefits for staff who do not work during the month of July citing that staff had earned the benefit during the 2015-16 fiscal year. Therefore, based on this, RVSD increased expenses and show an additional liability, or a 13<sup>th</sup> month of benefits, of over \$104K in 2015-16 for benefits to be paid in 2016-17 for staff that work less than 12 months. The adjustment, as long as this process is maintained, will have a one-time affect on the financial reporting.

Other items that affected benefits this year were certain statutory benefits that did not roll into the Adopted Budget (approximately \$135K), a one-time PERS prior-year adjustment of \$25K, and leaves of absence that led to benefits being paid to replacement substitutes as well as the employee. Finally, as described above under State Revenues, the GASB 68 requirement to recognize the STRS on-behalf contribution by the State increased the District STRS expense by \$762K.

STRS/PERS rate increases continue to have a significant offset on new revenues received. In 2015-16, compared to the 2014-15 rates, the District increased retirement expenses by over \$239K. Since there was a significant increase in LCFF revenues, the District was able to absorb this, but it comes at a cost of being able to do other things for staff and students. For 2016-17, the increased retirement cost is approximately \$287K and represents over 46% of new LCFF revenues for this year. By 2018-19, many districts are showing deficit spending with concern that these costs are outpacing new resources to pay for them. Below is a table that shows the trend of expected revenues and expenses.

	LCFF Revenue Increases over PY	PERS/STRS Increases over PY	% of Revenues needed for PERS/STRS
<b>2015-16</b>	\$ 1,333,305	\$ 239,160	17.94%
<b>2016-17</b>	\$ 622,121	\$ 287,164	46.16%
<b>2017-18</b>	\$ 482,642	\$ 270,924	56.13%
<b>2018-19</b>	\$ 103,997	\$ 273,093	262.60%

**Books/Supplies** – Over \$1.049 million was expended on books and supplies throughout the District in 2015-16, approximately 79% (or about \$828K) of which was for classroom-based instruction and pupil support. Approximately 18% or \$186K was for maintenance and operations of the District, with the remainder (4%) for all other administrative operations supplies and materials.

**Services** – This area encompasses many areas of expenditures that may not be planned for or are difficult to exact. Utilities, legal expenses, Special Education Non-Public School/Agency placements, repairs, etc. Below is a table of how funds were expended for the various services.

	Budgeted 2 <sup>nd</sup> Interim	Expended	Unexpended	% Expended
<b>5200 Travel/Conf</b>	\$ 93,364	\$ 52,769	\$ 40,596	56.5%
<b>5300 Subscriptions</b>	\$ 17,872	\$ 13,374	\$ 4,498	74.8%
<b>5400 Insurance</b>	\$ 175,629	\$ 174,665	\$ 964	99.5%
<b>5500/5900 Utilities</b>	\$ 413,629	\$ 337,623	\$ 76,006	81.6%
<b>5600 Repairs &amp; Rentals</b>	\$ 134,831	\$ 113,349	\$ 21,482	84.1%
<b>582x Legal Services</b>	\$ 364,826	\$ 316,234	\$ 48,592	86.7%
<b>583x Special Ed Services</b>	\$ 1,154,472	\$ 1,017,285	\$ 137,187	88.1%

<b>58xx All Other Services</b>	\$ 689,055	\$ 545,872	\$ 143,183	79.2%
<b>TOTAL</b>	<b>\$ 3,043,678</b>	<b>\$ 2,571,170</b>	<b>\$ 472,508</b>	<b>84.5%</b>

In summary, the General Fund has increased the unrestricted fund balance from \$3.4 million to \$4.3 million (\$943K) or 17.83% of total expenditures. This increase is primarily due to the unexpended one-time mandated costs unrestricted funds of \$738K and that the District is operating on a surplus of \$205K for 2015-16. The mandatory 3% State required reserve for economic uncertainties and the Board required additional 7% reserve, totaling 10% combined, has been met and exceeded.

**Other Funds:**

- **Cafeteria Fund 13** – The program had a deficit of \$23K. A General Fund contribution of \$39K was made prior to closing to keep the fund cash positive as is required. The excess of \$16K will be transferred back to the General Fund in 2016-17. This will then put the fund at it’s former beginning balance of \$24K.
- **Deferred Maintenance Fund 14** – The fund has a net increase of \$45K and an ending fund balance of \$592K. The General Fund transferred \$50K plus net proceeds of facility use fund of \$21K to help support the deferred maintenance needs of the District.
- **Bond Fund 21** –
  - The final issuance of Measure A Bond Funds occurred in March 2016 generating \$12.7 million. Of this amount, \$6.8 million was transferred into Fund 21 and \$5.9 million deposited into an irrevocable escrow fund to defease the Bond Anticipation Notes issued in 2013 that are due December 1, 2018.
  - The Wade Thomas Elementary School modular buildings project was completed in early 2015-16 within budget of \$2.5 million.
  - After expenses of \$2.6 million, the fund balance had a net increase of \$4.2 million leaving and ending balance of \$9.5 million.
- **Capital Facilities Fund 25** – Developer Fees of \$102K were collected and had expenditures of \$9K, a net increase of \$93K, leaving a net ending fund balance of \$237K in 2015-16.
- **Special Reserve for Capital Outlay Projects Fund 40** – Ending fund balance of \$212K.
  - **Prop 39 Funds** – Also known as the California Clean Energy Jobs Act, reside in Fund 40. Two projects were completed in 2015-16: LED lights installed (multiple sites) and HVAC units replaced at White Hill Middle School. Since the goal is to reduce/conservate energy usage, it is anticipated that the General Fund will see decreased costs due to these improvements. The District has received approximately 1.5 years of apportionment of the 5 year program and expended just over \$75K for the two projects in 2015-16. Current balance \$53K.
  - **Brookside Bequest Funds** – Funds remain unexpended of approximately \$139K.
  - **Deer Park Exploration Fees** – No activity occurred in 2015-16 leaving a balance available of \$18,750.

Should you have any questions regarding the information contained in this report, please feel free to contact me at 415-451-4075 or via e-mail at [mhoffman@rossvalleyschools.org](mailto:mhoffman@rossvalleyschools.org).

Respectfully submitted,

*Midge Hoffman, Chief Business Official*

# 2015-16 Budget Analysis by Major Object

	2015-16 Adopted	2nd Interim	2015-16 Unaudited Actuals	2015-16 Actuals Comparison to 2015- 16 Adopted	2015-16 Actuals Comparison to 2nd Interim
<b>REVENUES</b>					
LCFF	\$ 16,169,186	\$ 16,077,930	\$ 16,090,263	\$ (78,923)	\$ 12,333
Federal	\$ 615,375	\$ 680,089	\$ 610,055	\$ (5,320)	\$ (70,034)
State	\$ 544,220	\$ 2,342,998	\$ 2,725,487	\$ 2,181,267	\$ 382,489
Local	\$ 6,099,033	\$ 6,115,436	\$ 6,095,331	\$ (3,703)	\$ (20,106)
<b>TOTAL</b>	<b>\$ 23,427,814</b>	<b>\$ 25,216,453</b>	<b>\$ 25,521,136</b>	<b>\$ 2,093,322</b>	<b>\$ 304,682</b>
<b>EXPENDITURES</b>					
Certificated	\$ 11,860,337	\$ 11,676,189	\$ 11,646,474	\$ 213,863	\$ 29,715
Classified	\$ 3,625,402	\$ 3,535,525	\$ 3,502,823	\$ 122,579	\$ 32,702
Benefits	\$ 3,869,174	\$ 4,683,562	\$ 5,012,222	\$ (1,143,048)	\$ (328,660)
Books/Supplies	\$ 779,667	\$ 1,159,486	\$ 1,049,708	\$ (270,041)	\$ 109,779
Services	\$ 2,564,958	\$ 3,088,293	\$ 2,571,170	\$ (6,212)	\$ 517,123
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 439,469	\$ 510,969	\$ 499,705	\$ (60,236)	\$ 11,264
Transfers Out	\$ 86,337	\$ 86,337	\$ 110,637	\$ (24,300)	\$ (24,300)
<b>TOTAL</b>	<b>\$ 23,225,344</b>	<b>\$ 24,740,361</b>	<b>\$ 24,392,739</b>	<b>\$ (1,167,395)</b>	<b>\$ 347,622</b>
<b>Net Increase/ &lt;Decrease&gt;</b>	<b>\$ 202,470</b>	<b>\$ 476,092</b>	<b>\$ 1,128,396</b>	<b>\$ 925,926</b>	<b>\$ 652,304</b>

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	2,213.96	2,217.69	2,214.92	2,144.64	2,144.64	2,213.96
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,213.96	2,217.69	2,214.92	2,144.64	2,144.64	2,213.96
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	5.77	5.77	5.77	5.77	5.77	5.77
c. Special Education-NPS/LCI	11.59	11.30	11.30	11.30	11.30	11.30
d. Special Education Extended Year	1.00	1.00	1.00	1.00	1.00	1.00
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	18.36	18.07	18.07	18.07	18.07	18.07
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,232.32	2,235.76	2,232.99	2,162.71	2,162.71	2,232.03
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

**School District LCFF Target Entitlement**

		District YE Close	P2 Cert	Difference
Total Funded ADA		2,232.80	2,233.09	(0.29)
Total Base Funding	C-5	16,766,667	16,768,680	(2,013)
Supplemental Grant Funding	D-7	383,622	383,668	(46)
Concentration Grant Unduplicated %	D-1	11.44%	11.44%	-
Concentration Grant Funding	E-8	-	-	-
Targeted Instructional Improvement (TIIC)	F-2	-	-	-
Home to School Transportation	F3+F4	118,373	118,373	-
<b>Target Entitlement</b>		<b>17,268,662</b>	<b>17,270,721</b>	<b>(2,059)</b>

**School District LCFF Transition Calculation**

		District	P2 Cert	Difference
Target	A-1	17,268,662	17,270,721	(2,059)
Floor:				-
12-13 BRL per ADA	B-1	5,190	5,190.48	-
Funded ADA	B-2	2,233	2,233.09	(0.29)
Subtotal BRL	B-3	<b>11,589,304</b>	<b>11,590,809</b>	<b>(1,505)</b>
12-13 Other RL per ADA	B-4	55	54.76	-
Funded ADA inc NSS	B-5	2,232.80	2,233.09	(0.29)
Total Other RL	B-6	<b>122,268</b>	<b>122,284</b>	<b>(16)</b>
NSS Allowance	B-7	-	-	-
12-13 Categoricals	B-8	1,628,870	1,628,870	-
Prior year GAP per ADA	B-12	1,437,946	1,438,132	(186)
Floor adjustments	B-10	-	-	-
<b>Total Floor Entitlement</b>	<b>B-13</b>	<b>14,778,388</b>	<b>14,780,095</b>	<b>(1,707)</b>
Current year Gap	C-1	2,490,274	2,490,626	(352)
Funding rate	C-2	0.5255761597	0.5255761597	-
<b>Gap Funding current year</b>	<b>C-3</b>	<b>1,308,829</b>	<b>1,309,014</b>	<b>(185)</b>
Economic Recovery Target	D-1	-	-	-
Misc Adjustments	E-1	-	-	-
<b>Transition Entitlement</b>	<b>F-1</b>	<b>16,087,217</b>	<b>16,089,109</b>	<b>(1,892)</b>
Local Revenue (property taxes)	F-2	9,149,323	9,093,255	56,068
Gross State Aid	F-3	6,937,894	6,995,854	(57,960)
Excess taxes before Min State Aid	F-4	-	-	-
Education Protection Account	F-5	2,619,838	2,619,838	-
<b>Net State Aid</b>	<b>F-6</b>	<b>4,318,056</b>	<b>4,376,016</b>	<b>(57,960)</b>
Minimum State Aid:				-
Adjusted Total RL	G-3	11,711,572	11,713,093	(1,521)
12-13 NSS Allowance	G-4	-	-	-
Minimum State Aid adjustments	G-5	-	-	-
Local Revenue	G-6	9,149,323	9,093,255	56,068
EPA	G-7	2,619,838	2,619,838	-
RL Minimum State Aid	G-8	-	-	-
Categorical Min State Aid	G-9	1,628,870	1,628,870	-
Minimum State Aid Guarantee	G-10	1,628,870	1,628,870	-
<b>LCFF State Aid</b>	<b>H-1</b>	<b>4,318,056</b>	<b>4,376,016</b>	<b>(57,960)</b>

**SUMMARY FUNDING COMPONENTS**

Property taxes	9,149,323	9,093,255	56,068
State Aid	4,318,056	4,376,016	(57,960)
EPA	2,619,838	2,619,838	-
Total all funding sources	<b>16,087,217</b>	<b>16,089,109</b>	<b>(1,892)</b>
EPA in excess of LCFF	-	-	-
Excess Taxes	-	-	-
Proof	16,087,217	TRUE	

Accrue payable for excess state aid received at June 30, 2016

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	16,090,263.00	0.00	16,090,263.00	16,712,384.00	0.00	16,712,384.00	3.9%
2) Federal Revenue		8100-8299	0.00	610,055.02	610,055.02	0.00	601,181.00	601,181.00	-1.5%
3) Other State Revenue		8300-8599	1,561,442.09	1,164,045.17	2,725,487.26	375,072.00	203,634.00	578,706.00	-78.8%
4) Other Local Revenue		8600-8799	4,045,792.83	2,049,537.67	6,095,330.50	255,567.00	5,801,731.00	6,057,298.00	-0.6%
5) TOTAL, REVENUES			21,697,497.92	3,823,637.86	25,521,135.78	17,343,023.00	6,606,546.00	23,949,569.00	-6.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	9,604,402.42	2,042,071.91	11,646,474.33	6,668,003.00	4,975,950.00	11,643,953.00	0.0%
2) Classified Salaries		2000-2999	2,165,025.51	1,337,797.67	3,502,823.18	2,161,150.00	1,595,796.00	3,756,946.00	7.3%
3) Employee Benefits		3000-3999	3,256,322.46	1,755,899.73	5,012,222.19	2,395,553.00	2,165,612.00	4,561,165.00	-9.0%
4) Books and Supplies		4000-4999	700,096.47	349,611.20	1,049,707.67	447,843.00	322,434.00	770,277.00	-26.6%
5) Services and Other Operating Expenditures		5000-5999	1,066,298.69	1,504,871.37	2,571,170.06	1,242,349.00	1,349,033.00	2,591,382.00	0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	162,896.55	336,808.82	499,705.37	171,408.00	355,000.00	526,408.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(50,555.61)	50,555.61	0.00	(29,905.00)	29,905.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,904,486.49	7,377,616.31	24,282,102.80	13,056,401.00	10,793,730.00	23,850,131.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			4,793,011.43	(3,553,978.45)	1,239,032.98	4,286,622.00	(4,187,184.00)	99,438.00	-92.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	89,212.38	21,424.25	110,636.63	86,337.00	0.00	86,337.00	-22.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,760,939.49)	3,760,937.41	(2.08)	(4,208,552.00)	4,208,552.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,850,151.87)	3,739,513.16	(110,638.71)	(4,294,889.00)	4,208,552.00	(86,337.00)	-22.0%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			942,859.56	185,534.71	1,128,394.27	(8,267.00)	21,368.00	13,101.00	-98.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,386,782.74	71,395.91	3,458,178.65	4,329,642.30	256,930.62	4,586,572.92	32.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,386,782.74	71,395.91	3,458,178.65	4,329,642.30	256,930.62	4,586,572.92	32.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,386,782.74	71,395.91	3,458,178.65	4,329,642.30	256,930.62	4,586,572.92	32.6%
2) Ending Balance, June 30 (E + F1e)			4,329,642.30	256,930.62	4,586,572.92	4,321,375.30	278,298.62	4,599,673.92	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	256,930.62	256,930.62	0.00	278,298.62	278,298.62	8.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,707,492.00	0.00	1,707,492.00	1,675,553.00	0.00	1,675,553.00	-1.9%
7% Reserve	0000	9780	1,707,492.00		1,707,492.00				
7% Reserve	0000	9780				1,675,553.00		1,675,553.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	731,782.00	0.00	731,782.00	718,094.00	0.00	718,094.00	-1.9%
Unassigned/Unappropriated Amount		9790	1,887,368.30	0.00	1,887,368.30	1,924,728.30	0.00	1,924,728.30	2.0%

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,646,292.04	(204,386.94)	4,441,905.10				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	3,000.00	0.00	3,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	183,619.58	887,472.47	1,071,092.05				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,832,911.62	683,085.53	5,515,997.15				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	481,167.94	342,634.07	823,802.01				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,875.38	21,424.25	24,299.63				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	19,226.00	62,096.59	81,322.59				
6) TOTAL, LIABILITIES			503,269.32	426,154.91	929,424.23				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			4,329,642.30	256,930.62	4,586,572.92				

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	4,304,894.00	0.00	4,304,894.00	3,530,157.00	0.00	3,530,157.00	-18.0%
Education Protection Account State Aid - Current Year		8012	2,633,000.00	0.00	2,633,000.00	2,915,554.00	0.00	2,915,554.00	10.7%
State Aid - Prior Years		8019	3,046.45	0.00	3,046.45	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	58,798.26	0.00	58,798.26	50,500.00	0.00	50,500.00	-14.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,209,072.39	0.00	10,209,072.39	10,672,017.00	0.00	10,672,017.00	4.5%
Unsecured Roll Taxes		8042	213,026.54	0.00	213,026.54	212,500.00	0.00	212,500.00	-0.2%
Prior Years' Taxes		8043	19,042.26	0.00	19,042.26	52,300.00	0.00	52,300.00	174.7%
Supplemental Taxes		8044	631,804.10	0.00	631,804.10	414,700.00	0.00	414,700.00	-34.4%
Education Revenue Augmentation Fund (ERAF)		8045	(1,982,421.00)	0.00	(1,982,421.00)	(1,135,344.00)	0.00	(1,135,344.00)	-42.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>16,090,263.00</b>	<b>0.00</b>	<b>16,090,263.00</b>	<b>16,712,384.00</b>	<b>0.00</b>	<b>16,712,384.00</b>	<b>3.9%</b>
<b>LCFF Transfers</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			16,090,263.00	0.00	16,090,263.00	16,712,384.00	0.00	16,712,384.00	3.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	285,755.56	285,755.56	0.00	287,859.00	287,859.00	0.7%
Special Education Discretionary Grants		8182	0.00	85,891.23	85,891.23	0.00	87,034.00	87,034.00	1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		148,167.03	148,167.03		148,001.00	148,001.00	-0.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		64,938.20	64,938.20		71,855.00	71,855.00	10.7%
NCLB: Title III, Immigrant Education Program	4201	8290		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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		25,303.00	25,303.00		6,432.00	6,432.00	-74.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	610,055.02	610,055.02	0.00	601,181.00	601,181.00	-1.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	(5,582.00)	0.00	(5,582.00)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,240,510.00	0.00	1,240,510.00	62,512.00	0.00	62,512.00	-95.0%
Lottery - Unrestricted and Instructional Materials		8560	325,517.59	101,013.17	426,530.76	312,560.00	91,535.00	404,095.00	-5.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

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)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	996.50	1,063,032.00	1,064,028.50	0.00	112,099.00	112,099.00	-89.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,561,442.09</b>	<b>1,164,045.17</b>	<b>2,725,487.26</b>	<b>375,072.00</b>	<b>203,634.00</b>	<b>578,706.00</b>	<b>-78.8%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	3,662,514.69	0.00	3,662,514.69	0.00	3,836,942.00	3,836,942.00	4.8%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	262,536.68	0.00	262,536.68	249,567.00	0.00	249,567.00	-4.9%
Interest		8660	10,691.46	0.00	10,691.46	6,000.00	0.00	6,000.00	-43.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	110,050.00	949,481.21	1,059,531.21	0.00	900,353.00	900,353.00	-15.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,100,056.46	1,100,056.46		1,064,436.00	1,064,436.00	-3.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,045,792.83	2,049,537.67	6,095,330.50	255,567.00	5,801,731.00	6,057,298.00	-0.6%
<b>TOTAL, REVENUES</b>			21,697,497.92	3,823,637.86	25,521,135.78	17,343,023.00	6,606,546.00	23,949,569.00	-6.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	8,145,310.64	1,318,500.52	9,463,811.16	5,194,072.00	4,144,156.00	9,338,228.00	-1.3%
Certificated Pupil Support Salaries		1200	156,991.45	513,741.79	670,733.24	163,547.00	612,613.00	776,160.00	15.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,273,806.74	209,829.60	1,483,636.34	1,310,384.00	219,181.00	1,529,565.00	3.1%
Other Certificated Salaries		1900	28,293.59	0.00	28,293.59	0.00	0.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,604,402.42</b>	<b>2,042,071.91</b>	<b>11,646,474.33</b>	<b>6,668,003.00</b>	<b>4,975,950.00</b>	<b>11,643,953.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	224,024.74	935,676.51	1,159,701.25	241,983.00	963,549.00	1,205,532.00	4.0%
Classified Support Salaries		2200	838,617.19	170,074.34	1,008,691.53	613,408.00	362,580.00	975,988.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	153,234.00	123,509.04	276,743.04	243,914.00	127,214.00	371,128.00	34.1%
Clerical, Technical and Office Salaries		2400	783,436.18	35,035.18	818,471.36	774,734.00	27,724.00	802,458.00	-2.0%
Other Classified Salaries		2900	165,713.40	73,502.60	239,216.00	287,111.00	114,729.00	401,840.00	68.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,165,025.51</b>	<b>1,337,797.67</b>	<b>3,502,823.18</b>	<b>2,161,150.00</b>	<b>1,595,796.00</b>	<b>3,756,946.00</b>	<b>7.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	999,835.96	982,459.91	1,982,295.87	806,321.00	621,752.00	1,428,073.00	-28.0%
PERS		3201-3202	254,311.46	141,629.88	395,941.34	289,224.00	213,230.00	502,454.00	26.9%
OASDI/Medicare/Alternative		3301-3302	297,718.65	126,171.84	423,890.49	259,929.00	211,753.00	471,682.00	11.3%
Health and Welfare Benefits		3401-3402	1,330,612.26	424,756.62	1,755,368.88	672,149.00	959,070.00	1,631,219.00	-7.1%
Unemployment Insurance		3501-3502	5,903.27	1,701.50	7,604.77	4,575.00	3,375.00	7,950.00	4.5%
Workers' Compensation		3601-3602	231,285.85	66,532.64	297,818.49	198,163.00	147,587.00	345,750.00	16.1%
OPEB, Allocated		3701-3702	98,511.49	0.00	98,511.49	112,837.00	0.00	112,837.00	14.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,143.52	12,647.34	50,790.86	52,355.00	8,845.00	61,200.00	20.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,256,322.46</b>	<b>1,755,899.73</b>	<b>5,012,222.19</b>	<b>2,395,553.00</b>	<b>2,165,612.00</b>	<b>4,561,165.00</b>	<b>-9.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	54,485.89	0.00	54,485.89	71,906.00	0.00	71,906.00	32.0%
Books and Other Reference Materials		4200	52,642.76	39,423.78	92,066.54	57,620.00	40,593.00	98,213.00	6.7%
Materials and Supplies		4300	429,501.36	234,812.64	664,314.00	250,397.00	244,628.00	495,025.00	-25.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	163,466.46	75,374.78	238,841.24	67,920.00	37,213.00	105,133.00	-56.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>700,096.47</b>	<b>349,611.20</b>	<b>1,049,707.67</b>	<b>447,843.00</b>	<b>322,434.00</b>	<b>770,277.00</b>	<b>-26.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,357.18	28,411.32	52,768.50	37,965.00	29,015.00	66,980.00	26.9%
Dues and Memberships		5300	11,822.18	1,551.70	13,373.88	13,730.00	1,952.00	15,682.00	17.3%
Insurance		5400 - 5450	174,665.00	0.00	174,665.00	180,420.00	0.00	180,420.00	3.3%
Operations and Housekeeping Services		5500	303,334.00	0.00	303,334.00	323,776.00	0.00	323,776.00	6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,136.97	82,211.65	113,348.62	59,384.00	77,463.00	136,847.00	20.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	95,894.00	(95,894.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	488,779.60	1,390,611.88	1,879,391.48	459,261.00	1,334,497.00	1,793,758.00	-4.6%
Communications		5900	32,203.76	2,084.82	34,288.58	71,919.00	2,000.00	73,919.00	115.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,066,298.69</b>	<b>1,504,871.37</b>	<b>2,571,170.06</b>	<b>1,242,349.00</b>	<b>1,349,033.00</b>	<b>2,591,382.00</b>	<b>0.8%</b>

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	336,808.82	336,808.82	0.00	355,000.00	355,000.00	5.4%
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%

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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	41,824.86	0.00	41,824.86	43,441.00	0.00	43,441.00	3.9%
Other Debt Service - Principal		7439	121,071.69	0.00	121,071.69	127,967.00	0.00	127,967.00	5.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			162,896.55	336,808.82	499,705.37	171,408.00	355,000.00	526,408.00	5.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(50,555.61)	50,555.61	0.00	(29,905.00)	29,905.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(50,555.61)	50,555.61	0.00	(29,905.00)	29,905.00	0.00	0.0%
TOTAL, EXPENDITURES			16,904,486.49	7,377,616.31	24,282,102.80	13,056,401.00	10,793,730.00	23,850,131.00	-1.8%

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	39,212.38	0.00	39,212.38	36,337.00	0.00	36,337.00	-7.3%
Other Authorized Interfund Transfers Out		7619	50,000.00	21,424.25	71,424.25	50,000.00	0.00	50,000.00	-30.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			89,212.38	21,424.25	110,636.63	86,337.00	0.00	86,337.00	-22.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(3,760,939.49)	3,760,937.41	(2.08)	(4,208,552.00)	4,208,552.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,760,939.49)	3,760,937.41	(2.08)	(4,208,552.00)	4,208,552.00	0.00	-100.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,850,151.87)	3,739,513.16	(110,638.71)	(4,294,889.00)	4,208,552.00	(86,337.00)	-22.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	16,090,263.00	0.00	16,090,263.00	16,712,384.00	0.00	16,712,384.00	3.9%
2) Federal Revenue		8100-8299	0.00	610,055.02	610,055.02	0.00	601,181.00	601,181.00	-1.5%
3) Other State Revenue		8300-8599	1,561,442.09	1,164,045.17	2,725,487.26	375,072.00	203,634.00	578,706.00	-78.8%
4) Other Local Revenue		8600-8799	4,045,792.83	2,049,537.67	6,095,330.50	255,567.00	5,801,731.00	6,057,298.00	-0.6%
5) TOTAL, REVENUES			21,697,497.92	3,823,637.86	25,521,135.78	17,343,023.00	6,606,546.00	23,949,569.00	-6.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		11,325,637.36	4,459,547.62	15,785,184.98	7,189,687.00	7,595,195.00	14,784,882.00	-6.3%
2) Instruction - Related Services	2000-2999		2,051,359.46	274,107.31	2,325,466.77	1,679,410.00	475,393.00	2,154,803.00	-7.3%
3) Pupil Services	3000-3999		432,258.12	1,537,688.43	1,969,946.55	441,932.00	1,583,039.00	2,024,971.00	2.8%
4) Ancillary Services	4000-4999		0.00	26,046.07	26,046.07	0.00	42,957.00	42,957.00	64.9%
5) Community Services	5000-5999		0.00	1,968.75	1,968.75	0.00	8,632.00	8,632.00	338.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,534,770.51	79,370.92	1,614,141.43	2,005,097.00	35,400.00	2,040,497.00	26.4%
8) Plant Services	8000-8999		1,397,564.49	662,078.39	2,059,642.88	1,568,867.00	698,114.00	2,266,981.00	10.1%
9) Other Outgo	9000-9999	Except 7600-7699	162,896.55	336,808.82	499,705.37	171,408.00	355,000.00	526,408.00	5.3%
10) TOTAL, EXPENDITURES			16,904,486.49	7,377,616.31	24,282,102.80	13,056,401.00	10,793,730.00	23,850,131.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			4,793,011.43	(3,553,978.45)	1,239,032.98	4,286,622.00	(4,187,184.00)	99,438.00	-92.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	89,212.38	21,424.25	110,636.63	86,337.00	0.00	86,337.00	-22.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,760,939.49)	3,760,937.41	(2.08)	(4,208,552.00)	4,208,552.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,850,151.87)	3,739,513.16	(110,638.71)	(4,294,889.00)	4,208,552.00	(86,337.00)	-22.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			942,859.56	185,534.71	1,128,394.27	(8,267.00)	21,368.00	13,101.00	-98.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,386,782.74	71,395.91	3,458,178.65	4,329,642.30	256,930.62	4,586,572.92	32.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,386,782.74	71,395.91	3,458,178.65	4,329,642.30	256,930.62	4,586,572.92	32.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,386,782.74	71,395.91	3,458,178.65	4,329,642.30	256,930.62	4,586,572.92	32.6%
2) Ending Balance, June 30 (E + F1e)			4,329,642.30	256,930.62	4,586,572.92	4,321,375.30	278,298.62	4,599,673.92	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	256,930.62	256,930.62	0.00	278,298.62	278,298.62	8.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,707,492.00	0.00	1,707,492.00	1,675,553.00	0.00	1,675,553.00	-1.9%
7% Reserve	0000	9780	1,707,492.00		1,707,492.00				
7% Reserve	0000	9780				1,675,553.00		1,675,553.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	731,782.00	0.00	731,782.00	718,094.00	0.00	718,094.00	-1.9%
Unassigned/Unappropriated Amount		9790	1,887,368.30	0.00	1,887,368.30	1,924,728.30	0.00	1,924,728.30	2.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
4201	NCLB: Title III, Immigrant Education Program	3.61	3.61
6264	Educator Effectiveness	177,431.61	177,431.61
6300	Lottery: Instructional Materials	79,095.40	79,095.40
9010	Other Restricted Local	400.00	21,768.00
<b>Total, Restricted Balance</b>		<b>256,930.62</b>	<b>278,298.62</b>

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	117,931.37	111,638.00	-5.3%
3) Other State Revenue		8300-8599	7,603.53	7,500.00	-1.4%
4) Other Local Revenue		8600-8799	38,222.76	37,500.00	-1.9%
5) TOTAL, REVENUES			163,757.66	156,638.00	-4.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,102.22	45,642.00	-14.0%
3) Employee Benefits		3000-3999	18,097.17	29,583.00	63.5%
4) Books and Supplies		4000-4999	434.94	500.00	15.0%
5) Services and Other Operating Expenditures		5000-5999	114,974.29	97,250.00	-15.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			186,608.62	172,975.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(22,850.96)	(16,337.00)	-28.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	39,212.38	36,337.00	-7.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,212.38	36,337.00	-7.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,361.42	20,000.00	22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,987.09	40,348.51	68.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,987.09	40,348.51	68.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,987.09	40,348.51	68.2%
2) Ending Balance, June 30 (E + F1e)			40,348.51	60,348.51	49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			40,348.51	60,348.51	49.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,969.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	37,629.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,875.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			60,474.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	20,125.69		
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			20,125.69		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			40,348.51		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	117,931.37	111,638.00	-5.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>117,931.37</b>	<b>111,638.00</b>	<b>-5.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	7,603.53	7,500.00	-1.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,603.53</b>	<b>7,500.00</b>	<b>-1.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	38,222.76	37,500.00	-1.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>38,222.76</b>	<b>37,500.00</b>	<b>-1.9%</b>
<b>TOTAL, REVENUES</b>			<b>163,757.66</b>	<b>156,638.00</b>	<b>-4.3%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	198.76	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	31,119.11	3,800.00	-87.8%
Other Classified Salaries		2900	21,784.35	41,842.00	92.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>53,102.22</b>	<b>45,642.00</b>	<b>-14.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,249.36	9,100.00	73.4%
OASDI/Medicare/Alternative		3301-3302	4,020.70	6,568.00	63.4%
Health and Welfare Benefits		3401-3402	7,761.09	11,936.00	53.8%
Unemployment Insurance		3501-3502	26.47	51.00	92.7%
Workers' Compensation		3601-3602	1,039.55	1,928.00	85.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>18,097.17</b>	<b>29,583.00</b>	<b>63.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	434.94	500.00	15.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>434.94</b>	<b>500.00</b>	<b>15.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,338.14	1,250.00	-6.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	113,636.15	96,000.00	-15.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,974.29	97,250.00	-15.4%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			186,608.62	172,975.00	-7.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	39,212.38	36,337.00	-7.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			39,212.38	36,337.00	-7.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			39,212.38	36,337.00	-7.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	117,931.37	111,638.00	-5.3%
3) Other State Revenue		8300-8599	7,603.53	7,500.00	-1.4%
4) Other Local Revenue		8600-8799	38,222.76	37,500.00	-1.9%
5) TOTAL, REVENUES			163,757.66	156,638.00	-4.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		186,608.62	172,975.00	-7.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			186,608.62	172,975.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(22,850.96)	(16,337.00)	-28.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	39,212.38	36,337.00	-7.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,212.38	36,337.00	-7.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,361.42	20,000.00	22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,987.09	40,348.51	68.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,987.09	40,348.51	68.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,987.09	40,348.51	68.2%
2) Ending Balance, June 30 (E + F1e)			40,348.51	60,348.51	49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			40,348.51	60,348.51	49.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	40,348.51	60,348.51
Total, Restricted Balance		40,348.51	60,348.51

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,032.07	3,500.00	72.2%
5) TOTAL, REVENUES			2,032.07	3,500.00	72.2%
<b>B. EXPENDITURES</b>					
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	26,600.68	58,800.00	121.0%
6) Capital Outlay		6000-6999	1,912.50	131,200.00	6760.1%
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			28,513.18	190,000.00	566.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,481.11)	(186,500.00)	604.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,424.25	50,000.00	-30.0%
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			71,424.25	50,000.00	-30.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,943.14	(136,500.00)	-403.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	546,738.66	591,681.80	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			546,738.66	591,681.80	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			546,738.66	591,681.80	8.2%
2) Ending Balance, June 30 (E + F1e)			591,681.80	455,181.80	-23.1%
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			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	591,681.80	455,181.80	-23.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	572,170.05		
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	21,424.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			593,594.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,912.50		
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			1,912.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			591,681.80		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	2,032.07	3,500.00	72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,032.07	3,500.00	72.2%
<b>TOTAL, REVENUES</b>			2,032.07	3,500.00	72.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	0.00	13,098.00	New
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	26,600.68	45,702.00	71.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,600.68</b>	<b>58,800.00</b>	<b>121.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	1,912.50	131,200.00	6760.1%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,912.50</b>	<b>131,200.00</b>	<b>6760.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>28,513.18</b>	<b>190,000.00</b>	<b>566.4%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	71,424.25	50,000.00	-30.0%
(a) TOTAL, INTERFUND TRANSFERS IN			71,424.25	50,000.00	-30.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			71,424.25	50,000.00	-30.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,032.07	3,500.00	72.2%
5) TOTAL, REVENUES			2,032.07	3,500.00	72.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		28,513.18	190,000.00	566.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,513.18	190,000.00	566.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(26,481.11)	(186,500.00)	604.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,424.25	50,000.00	-30.0%
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			71,424.25	50,000.00	-30.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,943.14	(136,500.00)	-403.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	546,738.66	591,681.80	8.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			546,738.66	591,681.80	8.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			546,738.66	591,681.80	8.2%
2) Ending Balance, June 30 (E + F1e)					
			591,681.80	455,181.80	-23.1%
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	591,681.80	455,181.80	-23.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,453.93	3,500.00	-71.9%
5) TOTAL, REVENUES			12,453.93	3,500.00	-71.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,607.03	3,268.00	103.4%
3) Employee Benefits		3000-3999	1,280.56	0.00	-100.0%
4) Books and Supplies		4000-4999	63,806.73	68,000.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	198,539.96	147,500.00	-25.7%
6) Capital Outlay		6000-6999	2,360,252.42	2,632,200.00	11.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,625,486.70	2,850,968.00	8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,613,032.77)	(2,847,468.00)	9.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	6,846,038.97	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			6,846,038.97	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,233,006.20	(2,847,468.00)	-167.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,271,380.12	9,504,386.32	80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,271,380.12	9,504,386.32	80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,271,380.12	9,504,386.32	80.3%
2) Ending Balance, June 30 (E + F1e)			9,504,386.32	6,656,918.32	-30.0%
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	9,504,386.32	6,656,918.32	-30.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,774,351.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			9,774,351.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	269,964.76		
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			269,964.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,504,386.32		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	12,453.93	3,500.00	-71.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,453.93	3,500.00	-71.9%
<b>TOTAL, REVENUES</b>			12,453.93	3,500.00	-71.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,607.03	3,268.00	103.4%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,607.03</b>	<b>3,268.00</b>	<b>103.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	153.84	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	115.99	0.00	-100.0%
Health and Welfare Benefits		3401-3402	978.37	0.00	-100.0%
Unemployment Insurance		3501-3502	0.88	0.00	-100.0%
Workers' Compensation		3601-3602	31.48	0.00	-100.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,280.56</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,000.00	New
Noncapitalized Equipment		4400	63,806.73	65,000.00	1.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>63,806.73</b>	<b>68,000.00</b>	<b>6.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	198,539.96	144,500.00	-27.2%
Communications		5900	0.00	3,000.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			198,539.96	147,500.00	-25.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,094,299.08	2,357,200.00	12.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	265,953.34	275,000.00	3.4%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			2,360,252.42	2,632,200.00	11.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,625,486.70	2,850,968.00	8.6%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	6,846,038.97	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			6,846,038.97	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,846,038.97	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,453.93	3,500.00	-71.9%
5) TOTAL, REVENUES			12,453.93	3,500.00	-71.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,625,486.70	2,850,968.00	8.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,625,486.70	2,850,968.00	8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(2,613,032.77)	(2,847,468.00)	9.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	6,846,038.97	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			6,846,038.97	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,233,006.20	(2,847,468.00)	-167.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,271,380.12	9,504,386.32	80.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,271,380.12	9,504,386.32	80.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,271,380.12	9,504,386.32	80.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	9,504,386.32	6,656,918.32	-30.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	102,421.69	35,200.00	-65.6%
5) TOTAL, REVENUES			102,421.69	35,200.00	-65.6%
<b>B. EXPENDITURES</b>					
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	7,266.00	9,686.00	33.3%
5) Services and Other Operating Expenditures		5000-5999	2,477.50	44,305.00	1688.3%
6) Capital Outlay		6000-6999	0.00	140,000.00	New
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			9,743.50	193,991.00	1891.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			92,678.19	(158,791.00)	-271.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			92,678.19	(158,791.00)	-271.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,652.96	237,331.15	64.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,652.96	237,331.15	64.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,652.96	237,331.15	64.1%
2) Ending Balance, June 30 (E + F1e)			237,331.15	78,540.15	-66.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	237,331.15	78,540.15	-66.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	237,331.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			237,331.15		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			237,331.15		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	445.55	200.00	-55.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	101,976.14	35,000.00	-65.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>102,421.69</b>	<b>35,200.00</b>	<b>-65.6%</b>
<b>TOTAL, REVENUES</b>			<b>102,421.69</b>	<b>35,200.00</b>	<b>-65.6%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	2,868.00	9,686.00	237.7%
Noncapitalized Equipment		4400	4,398.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			7,266.00	9,686.00	33.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	2,477.50	8,040.00	224.5%
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	36,265.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,477.50</b>	<b>44,305.00</b>	<b>1688.3%</b>
<b>CAPITAL OUTLAY</b>					
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	140,000.00	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>140,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,743.50</b>	<b>193,991.00</b>	<b>1891.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	102,421.69	35,200.00	-65.6%
5) TOTAL, REVENUES			102,421.69	35,200.00	-65.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		9,743.50	193,991.00	1891.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,743.50	193,991.00	1891.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			92,678.19	(158,791.00)	-271.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			92,678.19	(158,791.00)	-271.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,652.96	237,331.15	64.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,652.96	237,331.15	64.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,652.96	237,331.15	64.1%
2) Ending Balance, June 30 (E + F1e)			237,331.15	78,540.15	-66.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	237,331.15	78,540.15	-66.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	40,660.00	88,476.00	117.6%
4) Other Local Revenue		8600-8799	139,267.30	0.00	-100.0%
5) TOTAL, REVENUES			179,927.30	88,476.00	-50.8%
<b>B. EXPENDITURES</b>					
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	75,423.15	246,079.00	226.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,423.15	246,079.00	226.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			104,504.15	(157,603.00)	-250.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			104,504.15	(157,603.00)	-250.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,226.00	211,730.15	97.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,226.00	211,730.15	97.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,226.00	211,730.15	97.5%
2) Ending Balance, June 30 (E + F1e)			211,730.15	54,127.15	-74.4%
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			53,712.85	53,712.85	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	158,017.30	414.30	-99.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	240,552.20		
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			240,552.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	28,822.05		
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			28,822.05		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			211,730.15		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	40,660.00	88,476.00	117.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			40,660.00	88,476.00	117.6%
<b>OTHER LOCAL REVENUE</b>					
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	413.86	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	138,853.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,267.30	0.00	-100.0%
TOTAL, REVENUES			179,927.30	88,476.00	-50.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	75,423.15	246,079.00	226.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>75,423.15</b>	<b>246,079.00</b>	<b>226.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>75,423.15</b>	<b>246,079.00</b>	<b>226.3%</b>

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	40,660.00	88,476.00	117.6%
4) Other Local Revenue		8600-8799	139,267.30	0.00	-100.0%
5) TOTAL, REVENUES			179,927.30	88,476.00	-50.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		75,423.15	246,079.00	226.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			75,423.15	246,079.00	226.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			104,504.15	(157,603.00)	-250.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			104,504.15	(157,603.00)	-250.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	107,226.00	211,730.15	97.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			107,226.00	211,730.15	97.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			107,226.00	211,730.15	97.5%
2) Ending Balance, June 30 (E + F1e)					
			211,730.15	54,127.15	-74.4%
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	53,712.85	53,712.85	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	158,017.30	414.30	-99.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
6230	California Clean Energy Jobs Act	53,712.85	53,712.85
Total, Restricted Balance		<u>53,712.85</u>	<u>53,712.85</u>

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	21,676.64	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,050,093.44	0.00	-100.0%
5) TOTAL, REVENUES			3,071,770.08	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	3,309,616.39	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,309,616.39	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(237,846.31)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	376,663.00	0.00	-100.0%
b) Uses		7630-7699	2,500.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			374,163.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			136,316.69	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,733,896.37	2,870,213.06	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,733,896.37	2,870,213.06	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,733,896.37	2,870,213.06	5.0%
2) Ending Balance, June 30 (E + F1e)			2,870,213.06	2,870,213.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	3,433,155.11	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,870,213.06	(562,942.05)	-119.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,870,213.06		
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			2,870,213.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,870,213.06		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	21,676.64	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			21,676.64	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,939,202.12	0.00	-100.0%
Unsecured Roll		8612	18,386.64	0.00	-100.0%
Prior Years' Taxes		8613	652.52	0.00	-100.0%
Supplemental Taxes		8614	85,962.46	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	2,261.97	0.00	-100.0%
Interest		8660	3,627.73	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,050,093.44	0.00	-100.0%
<b>TOTAL, REVENUES</b>			3,071,770.08	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,408,616.30	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,901,000.09	0.00	-100.0%
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)			3,309,616.39	0.00	-100.0%
TOTAL, EXPENDITURES			3,309,616.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	376,663.00	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			376,663.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,500.00	0.00	-100.0%
<b>(d) TOTAL, USES</b>			2,500.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			374,163.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	21,676.64	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,050,093.44	0.00	-100.0%
5) TOTAL, REVENUES			3,071,770.08	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	3,309,616.39	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,309,616.39	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(237,846.31)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	376,663.00	0.00	-100.0%
b) Uses		7630-7699	2,500.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			374,163.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			136,316.69	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,733,896.37	2,870,213.06	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,733,896.37	2,870,213.06	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,733,896.37	2,870,213.06	5.0%
2) Ending Balance, June 30 (E + F1e)			2,870,213.06	2,870,213.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	3,433,155.11	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,870,213.06	(562,942.05)	-119.6%

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

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Unaudited Actuals  
2015-16 Unaudited Actuals  
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	992,328.00		992,328.00			992,328.00
Work in Progress	24,027,826.00	(22,832,012.00)	1,195,814.00	570,917.35	579,742.10	1,186,989.25
Total capital assets not being depreciated	25,020,154.00	(22,832,012.00)	2,188,142.00	570,917.35	579,742.10	2,179,317.25
Capital assets being depreciated:						
Land Improvements	2,592,218.00	197,661.00	2,789,879.00			2,789,879.00
Buildings	35,533,460.00	26,023,693.00	61,557,153.00	2,684,991.24		64,242,144.24
Equipment	576,788.00	976,069.00	1,552,857.00			1,552,857.00
Total capital assets being depreciated	38,702,466.00	27,197,423.00	65,899,889.00	2,684,991.24	0.00	68,584,880.24
Accumulated Depreciation for:						
Land Improvements	(2,544,365.00)	(16,614.00)	(2,560,979.00)		16,614.85	(2,577,593.85)
Buildings	(18,535,829.00)	(1,970,605.00)	(20,506,434.00)		1,817,512.00	(22,323,946.00)
Equipment	(493,107.00)	(138,127.00)	(631,234.00)		117,345.27	(748,579.27)
Total accumulated depreciation	(21,573,301.00)	(2,125,346.00)	(23,698,647.00)	0.00	1,951,472.12	(25,650,119.12)
Total capital assets being depreciated, net	17,129,165.00	25,072,077.00	42,201,242.00	2,684,991.24	1,951,472.12	42,934,761.12
Governmental activity capital assets, net	42,149,319.00	2,240,065.00	44,389,384.00	3,255,908.59	2,531,214.22	45,114,078.37
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	33,911,279.00		33,911,279.00	12,698,735.00	1,408,616.30	45,201,397.70	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	610,832.00		610,832.00		121,071.69	489,760.31	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,646,395.00	3,018,677.00	16,665,072.00			16,665,072.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	371,832.00	2,444.00	374,276.00	98,967.00	98,511.00	374,732.00	
Compensated Absences Payable	57,958.00		57,958.00		1,724.00	56,234.00	
Governmental activities long-term liabilities	48,598,296.00	3,021,121.00	51,619,417.00	12,797,702.00	1,629,922.99	62,787,196.01	0.00
<b>Business-Type Activities:</b>							
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 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I	Special Ed	Spcl Ed Private	Pre-School Special Ed	Pre-School Special Ed	Federal Mental Health	Title II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3310	3311	3315	3320	3327	4035
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	12,849.01	0.00					
2. a. Current Year Award	149,797.00	286,559.00		18,343.00	44,848.00	22,522.00	72,329.00
b. Transferability (NCLB)		(29,122.00)	29,122.00	(0.43)		178.23	40,905.81
c. Other Adjustments			(803.44)				(3.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	149,797.00	257,437.00	28,318.56	18,342.57	44,848.00	22,700.23	113,231.81
3. Required Matching Funds/Other		152,658.19	803.44	0.43	56,258.37	5,602.77	
4. Total Available Award (sum lines 1, 2d, & 3)	162,646.01	410,095.19	29,122.00	18,343.00	101,106.37	28,303.00	113,231.81
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	12,849.01	0.00					40,905.81
6. Cash Received in Current Year	124,512.00		29,122.00			178.23	71,650.00
7. Contributed Matching Funds		152,658.19	0.00		56,258.37	5,602.77	
8. Total Available (sum lines 5, 6, & 7)	137,361.01	152,658.19	29,122.00	0.00	56,258.37	5,781.00	112,555.81
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	148,167.03	410,095.19	29,122.00	18,343.00	101,106.37	28,303.00	64,938.20
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	148,167.03	410,095.19	29,122.00	18,343.00	101,106.37	28,303.00	64,938.20
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)	(10,806.02)	(257,437.00)	0.00	(18,343.00)	(44,848.00)	(22,522.00)	47,617.61
a. Unearned Revenue							47,617.61
b. Accounts Payable							
c. Accounts Receivable	25,285.00	257,437.00		18,343.00	44,848.00	22,522.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	14,478.98	0.00	0.00	0.00	0.00	0.00	48,293.61
15. If Carryover is allowed, enter line 14 amount here	14,478.98	0.00					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	162,646.01	257,437.00	29,122.00	18,343.00	44,848.00	22,700.23	64,938.20

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

FEDERAL PROGRAM NAME	Title III Immigrant Ed Program	Title III LEP	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	4201	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carryover			12,849.01
2. a. Current Year Award		25,303.00	619,701.00
b. Transferability (NCLB)			41,083.61
c. Other Adjustments	(3.61)		(810.05)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	(3.61)	25,303.00	659,974.56
3. Required Matching Funds/Other			215,323.20
4. Total Available Award (sum lines 1, 2d, & 3)	(3.61)	25,303.00	888,146.77
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year			53,754.82
6. Cash Received in Current Year		25,303.00	250,765.23
7. Contributed Matching Funds			214,519.33
8. Total Available (sum lines 5, 6, & 7)	0.00	25,303.00	519,039.38
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures		25,303.00	825,377.79
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	25,303.00	825,377.79
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)	0.00	0.00	(306,338.41)
a. Unearned Revenue			47,617.61
b. Accounts Payable			0.00
c. Accounts Receivable			368,435.00
14. Unused Grant Award Calculation (line 4 minus line 9)	(3.61)	0.00	62,768.98
15. If Carryover is allowed, enter line 14 amount here	3.61		14,482.59
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	25,303.00	625,337.44

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

STATE PROGRAM NAME	STRS On-behalf	TOTAL
RESOURCE CODE	7690	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	762,574.00	762,574.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	762,574.00	762,574.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c. & 3)	762,574.00	762,574.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	762,574.00	762,574.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	762,574.00	762,574.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(762,574.00)	(762,574.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

STATE PROGRAM NAME	California Clean Energy Jobs Act	Educator Effectiveness Grant	Restricted Lottery	Special Education	Special Ed Low Incidence	Mental Health	Low Incidence Reimb
RESOURCE CODE	6230	6264	6300	6500	6512	6513	6530
REVENUE OBJECT	8590	8590	8560	8792		8590	8590
LOCAL DESCRIPTION (if any)	FUND 40						
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	88,476.00		71,395.91	0.00		0.00	
2. a. Current Year Award	40,660.00	207,266.00	94,710.76	1,083,606.00		85,286.00	564.10
b. Other Adjustments			6,302.41	16,450.46		7,906.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	40,660.00	207,266.00	101,013.17	1,100,056.46	0.00	93,192.00	564.10
3. Required Matching Funds/Other				2,840,855.37	7,500.00	13,920.50	70.01
4. Total Available Award (sum lines 1, 2c, & 3)	129,136.00	207,266.00	172,409.08	3,940,911.83	7,500.00	107,112.50	634.11
<b>REVENUES</b>							
5. Cash Received in Current Year	40,660.00	207,266.00	6,302.41	991,199.46		62,703.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	94,710.76	108,857.00	0.00	30,489.00	564.10
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	94,710.76	108,857.00	0.00	30,489.00	564.10
8. Contributed Matching Funds				2,840,855.37	7,500.00	13,920.50	70.01
9. Total Available (sum lines 5, 7c, & 8)	40,660.00	207,266.00	101,013.17	3,940,911.83	7,500.00	107,112.50	634.11
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	75,423.15	29,834.39	93,313.68	3,940,911.83	7,500.00	107,112.50	634.11
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	75,423.15	29,834.39	93,313.68	3,940,911.83	7,500.00	107,112.50	634.11
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	53,712.85	177,431.61	79,095.40	0.00	0.00	0.00	0.00

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

STATE PROGRAM NAME	RRMA	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	8980	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance		159,871.91
2. a. Current Year Award		1,512,092.86
b. Other Adjustments		30,658.87
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,542,751.73
3. Required Matching Funds/Other	698,268.76	3,560,614.64
4. Total Available Award (sum lines 1, 2c, & 3)	698,268.76	5,263,238.28
<b>REVENUES</b>		
5. Cash Received in Current Year		1,308,130.87
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	234,620.86
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	234,620.86
8. Contributed Matching Funds	698,268.76	3,560,614.64
9. Total Available (sum lines 5, 7c, & 8)	698,268.76	5,103,366.37
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	698,268.76	4,952,998.42
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	698,268.76	4,952,998.42
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	310,239.86

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

LOCAL PROGRAM NAME	YES Foundation	Facilities Use	iTEAMS	TOTAL
RESOURCE CODE	9031	9192	9892	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	0.00	0.00		0.00
2. a. Current Year Award	897,290.51	23,793.00	27,833.60	948,917.11
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	897,290.51	23,793.00	27,833.60	948,917.11
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	897,290.51	23,793.00	27,833.60	948,917.11
<b>REVENUES</b>				
5. Cash Received in Current Year	693,694.90	17,738.00		711,432.90
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	203,595.61	6,055.00	27,833.60	237,484.21
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	203,595.61	6,055.00	27,833.60	237,484.21
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	897,290.51	23,793.00	27,833.60	948,917.11
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	897,290.51	23,393.00	27,833.60	948,517.11
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	897,290.51	23,393.00	27,833.60	948,517.11
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	0.00	400.00	0.00	400.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,646,474.33	301	0.00	303	11,646,474.33	305	148,681.94		307	11,497,792.39	309
2000 - Classified Salaries	3,502,823.18	311	3,094.85	313	3,499,728.33	315	0.00		317	3,499,728.33	319
3000 - Employee Benefits	5,012,222.19	321	98,810.39	323	4,913,411.80	325	41,166.35		327	4,872,245.45	329
4000 - Books, Supplies Equip Replace. (6500)	1,049,707.67	331	0.00	333	1,049,707.67	335	221,846.41		337	827,861.26	339
5000 - Services... & 7300 - Indirect Costs	2,571,170.06	341	15,833.01	343	2,555,337.05	345	902,855.35		347	1,652,481.70	349
TOTAL					23,664,659.18	365			TOTAL	22,350,109.13	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	9,444,702.85 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,159,701.25 380
3. STRS.		3101 & 3102	1,616,454.93 382
4. PERS.		3201 & 3202	143,786.70 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	221,206.78 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,295,728.84 385
7. Unemployment Insurance.		3501 & 3502	5,327.13 390
8. Workers' Compensation Insurance.		3601 & 3602	208,330.83 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	24,735.40 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			14,119,974.71 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			14,119,974.71 397
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.			63.18%
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)	63.18%
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).	22,350,109.13
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2014-15 Actual</b>			<b>2015-16 Actual</b>		
(2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	17,749,318.07		17,749,318.07			18,453,140.30
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,229.16		2,229.16			2,232.32
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2014-15</b>			<b>Adjustments to 2015-16</b>		
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>B. CURRENT YEAR GANN ADA</b>	<b>2015-16 P2 Report</b>			<b>2016-17 P2 Estimate</b>		
(2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	2,232.32		2,232.32	2,162.71		2,162.71
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)			2,232.32			2,162.71
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2015-16 Actual</b>			<b>2016-17 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	58,798.26		58,798.26	50,500.00		50,500.00
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)	10,209,072.39		10,209,072.39	10,672,017.00		10,672,017.00
5. Unsecured Roll Taxes (Object 8042)	213,026.54		213,026.54	212,500.00		212,500.00
6. Prior Years' Taxes (Object 8043)	19,042.26		19,042.26	52,300.00		52,300.00
7. Supplemental Taxes (Object 8044)	631,804.10		631,804.10	414,700.00		414,700.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,982,421.00)		(1,982,421.00)	(1,135,344.00)		(1,135,344.00)
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)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	3,662,514.69		3,662,514.69	3,836,942.00		3,836,942.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	12,811,837.24	0.00	12,811,837.24	14,103,615.00	0.00	14,103,615.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	12,811,837.24	0.00	12,811,837.24	14,103,615.00	0.00	14,103,615.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			210,457.27			247,986.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			210,457.27			247,986.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	6,937,894.00		6,937,894.00	6,445,711.00		6,445,711.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	3,046.45		3,046.45	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	6,940,940.45	0.00	6,940,940.45	6,445,711.00	0.00	6,445,711.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	25,521,135.78		25,521,135.78	23,949,569.00		23,949,569.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	10,691.46		10,691.46	6,000.00		6,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			17,749,318.07			18,453,140.30
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0014			0.9688
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			18,453,140.30			18,837,418.83
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			12,811,837.24			14,103,615.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			267,878.40			259,525.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			5,851,760.33			4,981,789.83
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			5,851,760.33			4,981,789.83
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])			7,821.94			4,782.60
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,819,659.18			14,108,397.60
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)			5,843,938.39			4,977,007.23
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			12,819,659.18			
b. State Subventions (Line D8)			5,843,938.39			
c. Less: Excluded Appropriations (Line C23)			210,457.27			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			18,453,140.30			



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**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 766,699.73
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 19,296,308.48

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.97%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	897,597.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	38,589.01
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,690.00
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)	81,767.82
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,042,644.23
9. Carry-Forward Adjustment (Part IV, Line F)	(239,609.79)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	803,034.44

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,785,184.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,325,466.77
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,969,946.55
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	26,046.07
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,968.75
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)	638,217.71
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)	15,047.31
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)	1,977,875.06
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	186,608.62
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	22,926,361.82

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B18)	4.55%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2017-18 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B18)	3.50%
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**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,042,644.23</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(28,182.03)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.47%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.47%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.47%) times Part III, Line B18); zero if positive	<u>(239,609.79)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(239,609.79)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.50%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-119,804.90) is applied to the current year calculation and the remainder (\$-119,804.89) is deferred to one or more future years:	<u>4.03%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-79,869.93) is applied to the current year calculation and the remainder (\$-159,739.86) is deferred to one or more future years:	<u>4.20%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(239,609.79)</u>

Approved indirect cost rate: 5.47%  
Highest rate used in any program: 5.47%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	140,483.03	7,684.00	5.47%
01	4035	61,570.30	3,367.90	5.47%
01	4203	25,004.50	298.50	1.19%
01	6264	28,287.09	1,547.30	5.47%
01	8150	662,054.39	36,214.37	5.47%
01	9010	925,649.32	1,443.54	0.16%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	706,796.27		71,395.91	778,192.18
2. State Lottery Revenue	8560	325,517.59		101,013.17	426,530.76
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)		1,032,313.86	0.00	172,409.08	1,204,722.94
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	148,681.94			148,681.94
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	41,166.35			41,166.35
4. Books and Supplies	4000-4999	128,532.73		93,313.68	221,846.41
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,916.07			5,916.07
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		324,297.09	0.00	93,313.68	417,610.77
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	708,016.77	0.00	79,095.40	787,112.17
<b>D. COMMENTS:</b>					
The District will be spending down this accumulated balance.					

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.

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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	24,392,739.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	825,374.18
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,968.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	162,896.55
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	110,636.63
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	17,258.01
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)				292,759.94
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	22,850.96
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)				23,297,456.27

<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,235.76
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,420.37
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	22,170,361.97	9,960.85
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)	22,170,361.97	9,960.85
B. Required effort (Line A.2 times 90%)	19,953,325.77	8,964.77
C. Current year expenditures (Line I.E and Line II.B)	23,297,456.27	10,420.37
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%

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

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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	
	<b>UNDUPLICATED PUPIL COUNT</b>									213	
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	209,829.60	0.00	0.00	0.00	72,303.03	158,379.10	819,446.02		1,259,957.75	
2000-2999	Classified Salaries	35,035.18	0.00	0.00	0.00	17,909.10	452,705.29	500,276.49		1,005,926.06	
3000-3999	Employee Benefits	68,737.55	0.00	0.00	0.00	34,512.44	218,241.28	460,232.42		781,723.69	
4000-4999	Books and Supplies	346.76	0.00	0.00	0.00	0.00	9,607.55	36,131.02		46,085.33	
5000-5999	Services and Other Operating Expenditures	220,579.29	0.00	0.00	0.00	0.00	874,516.79	209,167.70		1,304,263.78	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	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	534,528.38	0.00	0.00	0.00	124,724.57	1,713,450.01	2,025,253.65	0.00	4,397,956.61	
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	
PCRA	Program Cost Report Allocations	196,249.32									196,249.32
	Total Indirect Costs and PCR Allocations	196,249.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196,249.32	
	<b>TOTAL COSTS</b>	<b>730,777.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>124,724.57</b>	<b>1,713,450.01</b>	<b>2,025,253.65</b>	<b>0.00</b>	<b>4,594,205.93</b>	
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	72,303.03	0.00	210.00		72,513.03	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	17,909.10	0.00	298,179.56		316,088.66	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	28,997.44	0.00	111,945.43		140,942.87	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	50,203.00	0.00		50,203.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	119,209.57	50,203.00	410,334.99	0.00	579,747.56	
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	
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>119,209.57</b>	<b>50,203.00</b>	<b>410,334.99</b>	<b>0.00</b>	<b>579,747.56</b>	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										
	<b>TOTAL COSTS</b>										<b>215,322.77</b>
											<b>364,424.79</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	209,829.60	0.00	0.00	0.00	0.00	158,379.10	819,236.02		1,187,444.72
2000-2999	Classified Salaries	35,035.18	0.00	0.00	0.00	0.00	452,705.29	202,096.93		689,837.40
3000-3999	Employee Benefits	68,737.55	0.00	0.00	0.00	5,515.00	218,241.28	348,286.99		640,780.82
4000-4999	Books and Supplies	346.76	0.00	0.00	0.00	0.00	9,607.55	36,131.02		46,085.33
5000-5999	Services and Other Operating Expenditures	220,579.29	0.00	0.00	0.00	0.00	824,313.79	209,167.70		1,254,060.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	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	534,528.38	0.00	0.00	0.00	5,515.00	1,663,247.01	1,614,918.66	0.00	3,818,209.05
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
PCRA	Program Cost Report Allocations	196,249.32								196,249.32
	Total Indirect Costs and PCR Allocations	196,249.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196,249.32
	TOTAL BEFORE OBJECT 8980	730,777.70	0.00	0.00	0.00	5,515.00	1,663,247.01	1,614,918.66	0.00	4,014,458.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									215,322.77
	TOTAL COSTS									4,229,781.14
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,890.97		6,890.97
5000-5999	Services and Other Operating Expenditures	2,824.38	0.00	0.00	0.00	0.00	0.00	0.00		2,824.38
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	2,824.38	0.00	0.00	0.00	0.00	0.00	6,890.97	0.00	9,715.35
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	2,824.38	0.00	0.00	0.00	0.00	0.00	6,890.97	0.00	9,715.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									215,322.77
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)									2,847,345.88
	TOTAL COSTS									3,072,384.00

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

<b>2014-15 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	3,776,067.00	2,834,004.00
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)	3,776,067.00	2,834,004.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	<u>206.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>                    </u>	
_____		
_____		
_____		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	206.00	



**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].

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

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

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

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

SELPA: (??)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	4,594,205.93		
b. Less: Expenditures paid from federal sources	364,424.79		
c. Expenditures paid from state and local sources	4,229,781.14	3,776,067.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,229,781.14	3,776,067.00	453,714.14
d. Special education unduplicated pupil count	213	206	
e. Per capita state and local expenditures (A1c/A1d)	19,858.13	18,330.42	1,527.71

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	4,229,781.14		
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	4,229,781.14	0.00	4,229,781.14
b. Special education unduplicated pupil count	213		
c. Per capita state and local expenditures (A2a/A2b)	19,858.13	0.00	19,858.13

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	3,072,384.00	2,834,004.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,072,384.00	2,834,004.00	238,380.00
b. Per capita local expenditures (B1a/A1d)	14,424.34	13,757.30	667.04

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	3,072,384.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,072,384.00	0.00	3,072,384.00
b. Special education unduplicated pupil count	213		
c. Per capita local expenditures (B2a/B2b)	14,424.34	0.00	14,424.34

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.

Midge Hoffman  
Contact Name

Chief Business Official  
Title

(415) 451-4075  
Telephone Number

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									213
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	219,181.00	0.00	0.00	0.00	38,888.00	166,331.00	1,025,928.00		1,450,328.00
2000-2999	Classified Salaries	27,724.00	0.00	0.00	0.00	18,765.00	579,669.00	452,358.00		1,078,516.00
3000-3999	Employee Benefits	64,974.00	0.00	0.00	0.00	22,014.00	347,494.00	486,374.00		920,856.00
4000-4999	Books and Supplies	357.00	0.00	0.00	0.00	0.00	6,613.00	27,073.00		34,043.00
5000-5999	Services and Other Operating Expenditures	256,281.00	0.00	0.00	0.00	0.00	863,374.00	78,150.00		1,197,805.00
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	568,517.00	0.00	0.00	0.00	79,667.00	1,963,481.00	2,069,883.00	0.00	4,681,548.00
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 COSTS	568,517.00	0.00	0.00	0.00	79,667.00	1,963,481.00	2,069,883.00	0.00	4,681,548.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	219,181.00	0.00	0.00	0.00	0.00	111,426.00	887,583.00		1,218,190.00
2000-2999	Classified Salaries	27,724.00	0.00	0.00	0.00	0.00	579,669.00	452,358.00		1,059,751.00
3000-3999	Employee Benefits	64,974.00	0.00	0.00	0.00	0.00	328,136.00	443,000.00		836,110.00
4000-4999	Books and Supplies	357.00	0.00	0.00	0.00	0.00	6,613.00	27,073.00		34,043.00
5000-5999	Services and Other Operating Expenditures	256,281.00	0.00	0.00	0.00	0.00	800,001.00	78,150.00		1,134,432.00
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	568,517.00	0.00	0.00	0.00	0.00	1,825,845.00	1,888,164.00	0.00	4,282,526.00
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	568,517.00	0.00	0.00	0.00	0.00	1,825,845.00	1,888,164.00	0.00	4,282,526.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									24,129.00
	TOTAL COSTS									4,306,655.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00		2,800.00
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	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
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	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									24,129.00
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									3,453,191.00
										3,480,120.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	<b>UNDUPLICATED PUPIL COUNT</b>									213	
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>											
1000-1999	Certificated Salaries	209,829.60	0.00	0.00	0.00	72,303.03	158,379.10	819,446.02		1,259,957.75	
2000-2999	Classified Salaries	35,035.18	0.00	0.00	0.00	17,909.10	452,705.29	500,276.49		1,005,926.06	
3000-3999	Employee Benefits	68,737.55	0.00	0.00	0.00	34,512.44	218,241.28	460,232.42		781,723.69	
4000-4999	Books and Supplies	346.76	0.00	0.00	0.00	0.00	9,607.55	36,131.02		46,085.33	
5000-5999	Services and Other Operating Expenditures	220,579.29	0.00	0.00	0.00	0.00	874,516.79	209,167.70		1,304,263.78	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	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	534,528.38	0.00	0.00	0.00	124,724.57	1,713,450.01	2,025,253.65	0.00	4,397,956.61	
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	
PCRA	Program Cost Report Allocations (non-add)	196,249.32								196,249.32	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL COSTS	534,528.38	0.00	0.00	0.00	124,724.57	1,713,450.01	2,025,253.65	0.00	4,397,956.61	
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	72,303.03	0.00	210.00		72,513.03	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	17,909.10	0.00	298,179.56		316,088.66	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	28,997.44	0.00	111,945.43		140,942.87	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	50,203.00	0.00		50,203.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	119,209.57	50,203.00	410,334.99	0.00	579,747.56	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	119,209.57	50,203.00	410,334.99	0.00	579,747.56	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										215,322.77
	TOTAL COSTS										364,424.79

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	209,829.60	0.00	0.00	0.00	0.00	158,379.10	819,236.02		1,187,444.72
2000-2999	Classified Salaries	35,035.18	0.00	0.00	0.00	0.00	452,705.29	202,096.93		689,837.40
3000-3999	Employee Benefits	68,737.55	0.00	0.00	0.00	5,515.00	218,241.28	348,286.99		640,780.82
4000-4999	Books and Supplies	346.76	0.00	0.00	0.00	0.00	9,607.55	36,131.02		46,085.33
5000-5999	Services and Other Operating Expenditures	220,579.29	0.00	0.00	0.00	0.00	824,313.79	209,167.70		1,254,060.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	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	534,528.38	0.00	0.00	0.00	5,515.00	1,663,247.01	1,614,918.66	0.00	3,818,209.05
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
PCRA	Program Cost Report Allocations (non-add)	196,249.32								196,249.32
	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	534,528.38	0.00	0.00	0.00	5,515.00	1,663,247.01	1,614,918.66	0.00	3,818,209.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									215,322.77
	TOTAL COSTS									4,033,531.82
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,890.97		6,890.97
5000-5999	Services and Other Operating Expenditures	2,824.38	0.00	0.00	0.00	0.00	0.00	0.00		2,824.38
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	2,824.38	0.00	0.00	0.00	0.00	0.00	6,890.97	0.00	9,715.35
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	2,824.38	0.00	0.00	0.00	0.00	0.00	6,890.97	0.00	9,715.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									215,322.77
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)									2,847,345.88
	TOTAL COSTS									3,072,384.00

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



**SELPA:** (??)

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

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

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

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

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

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

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

SELPA: (??)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2016-17 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2015-16 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	4,681,548.00		
b. Less: Expenditures paid from federal sources	374,893.00		
c. Expenditures paid from state and local sources	4,306,655.00	4,033,531.82	
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	4,306,655.00	4,033,531.82	273,123.18
d. Special education unduplicated pupil count	213	213	
e. Per capita state and local expenditures (A1c/A1d)	20,219.04	18,936.77	1,282.27

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.

	<b>Budgeted Amounts FY 2016-17</b>	<b>Most Recent FY</b>	<b>Difference</b>
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	4,306,655.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,306,655.00	0.00	4,306,655.00
b. Special education unduplicated pupil count	213		
c. Per capita state and local expenditures (A2a/A2b)	20,219.04	0.00	20,219.04

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.



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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	15,689,083.40	1,865,739.92	17,554,823.32	1,267,552.64	18,822,375.96	
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	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	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	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	4,397,956.61	196,249.31	4,594,205.92	331,726.37	4,925,932.29	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	19,226.76	0.00	19,226.76	1,388.28	20,615.04	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					0.00	
----	Other Outgo					610,342.00	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	13,474.15	13,474.15	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	20,106,266.77	2,061,989.23	22,168,256.00	1,614,141.44	24,392,739.44	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	13,078,086.78	65,401.56	606,933.90	1,475,896.53	343,473.70	0.00	26,046.07			93,244.86	0.00	15,689,083.40
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,707,098.20	168,636.60	0.00	0.00	1,288,031.90	234,189.91	0.00			0.00	0.00	4,397,956.61
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,968.75	0.00	17,258.01	0.00	19,226.76
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
<b>Total Direct Charged Costs</b>		15,785,184.98	234,038.16	606,933.90	1,475,896.53	1,631,505.60	234,189.91	26,046.07	1,968.75	0.00	110,502.87	0.00	20,106,266.77

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	33,008.18	1,832,731.74	0.00	1,865,739.92
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	79,841.04	116,408.27	0.00	196,249.31
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		112,849.22	1,949,140.01	0.00	2,061,989.23

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	638,217.71
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	24,690.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	912,644.71
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	38,589.01
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,614,141.43
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	20,106,266.77
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,061,989.23
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	22,168,256.00
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	186,608.62
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	186,608.62
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		22,354,864.62
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		7.22%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				610,342.00	610,342.00
<b>Total Other Costs</b>	0.00	0.00	0.00	610,342.00	610,342.00

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	8,598.18	104,251.04	1,949,140.01	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			6.00	1.92	118.08		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)				6.28	7.50		
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	6.00	8.20	125.58	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	110,636.63		
Fund Reconciliation							0.00	24,299.63
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					39,212.38	0.00		
Fund Reconciliation							2,875.38	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					71,424.25	0.00		
Fund Reconciliation							21,424.25	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.12	0.00
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	0.12
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,636.63</b>	<b>110,636.63</b>	<b>24,299.75</b>	<b>24,299.75</b>

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Unaudited Actuals  
2015-16 Unaudited Actuals  
Technical Review Checks

Ross Valley Elementary

Marin County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.