

**Petaluma City
Schools**

**2015-2016
Unaudited
Actuals**

Regular Meeting September 13, 2016

2015-2016 Unaudited Actuals Approval – for 2015-2016 Unaudited Actuals and 2016-2017 Revised Budget for all funds

Approval of the 2015-16 Unaudited Actuals for the Petaluma City (Elementary) and Petaluma Joint Union High School Districts

Situation:

The 2015-2016 Unaudited Actuals and 2016-2017 Revised Budget for all Funds have been completed.

In accordance with the provisions of AB 1200 and Education Code Section 41200, the Governing Board of each school district must approve an annual financial statement of all receipts and expenditures of the Districts for the preceding year for all funds. The reporting format for the financial statements is established and mandated by the state (SACS Financial Reporting Software) and they must be approved and submitted to the Sonoma County Office of Education (SCOE) on or before September 15th.

Plan:

The plan is to present the 2015-2016 Unaudited Actuals and 2016-2017 Revised Budget to the Board

This agenda item presented for Board discussion and approval is the 2015-16 Unaudited Actuals for the Petaluma City (Elementary) and Petaluma Joint Union High School Districts (DISTRICT). Upon approval of the financial statements by the Board of Education, the SACS Reports are forwarded electronically to the Sonoma County Office of Education no later than September 15th for compliance review with the technical provisions of the Code Sections. SCOE is required to forward them electronically to the Superintendent of Public Instruction on or before October 15th.

The following reports are included in the SACS State Software:

- *Unaudited Actuals Certification*
- *Summary of Unaudited Actuals Data Submission*
- *Table of Contents*
- *General Fund Form 01 Unrestricted and Restricted, Expenditures by Object, Expenditures by Function (used for publication of statistical bulletin)*
- *Fund forms for all other funds used by the district*
- *Average Daily Attendance (Form A)*
- *Schedule of Capital Assets (Form ASSET)*
- *Schedule of Long Term Liabilities (Form DEBT)*
- *Appropriations Limit Calculation (GANN Limit Form)*
- *Current Expense Formula (Form CEA)*
- *Lottery Report (Form L)*
- *Indirect Cost Rate Worksheets (Form ICR)*
- *No Child Left Behind Maintenance of Effort (Form NCMOE)*
- *Special Education Maintenance of Effort (SEMA/SEMB)*
- *Program Cost Report – Allocation Factors (Form PCRAF)*

- Program Cost Report (form PCR)
- Summary of Interfund Activities – Actuals
- Schedule for Categoricals (Form CAT)
- Technical Review Checks (TRC)

All of the reports reflect that DISTRICT has met the criteria for State & Federal Compliance on Maintenance of Effort, Special Education Maintenance of Effort, and the CEA (minimum classroom compensation) formula. The following is a list of the ending fund balances as of June 30, 2016:

- Fund 01 (General Fund) \$10,220,801
- Fund 12 (Child Development Fund) \$0
- Fund 13 (Cafeteria Fund) \$438,766
- Fund 14 (Deferred Maintenance Fund) \$477,593
- Fund 20 (Special Reserve Fund for Postemployment Benefits) \$1,136,619
- Fund 21 (Building Fund) \$431
- Fund 25 (Capital Facilities Fund) \$97,300
- Fund 35 (County School Facilities Fund) \$0
- Fund 40 (Reserve for Capital Outlay) \$315,128
- Fund 51 (Bond Interest & Redemption Fund) \$4,787,814

Each year there are fluctuations in both the revenues and expenditures for the Unrestricted and Restricted components of the General Fund. The major reasons for the variances can be explained as follows:

1. Local Control Funding Formula (LCFF):
 1. There were fluctuations in the various components of local property taxes, however, the overall LCFF calculations only changed by approximately \$31,837 due to final CALPADs unduplicated counts of ELD, Foster Youth and Low Income students.
 2. **Restricted:**
 1. Legally Restricted Program reserves will be budgeted in the 1st Budget Revision for schools and departments to access the funds. These are funds that are intended for a particular purpose and cannot be used otherwise
 3. **Committed:** NONE
 4. **Assigned:**
 1. The District is recommending several Board designated set-asides.
 1. Local site donation carryover related to unspent donations received by the schools that will be included in the budget for in the 1st Budget Revision.
 2. An ongoing Cash Flow contingency based on the **one-time** 2008-09 Tier III program transfer of \$1.1 million
 3. Contingency for the costs associated with the implementation of the Common Core State Standards and Smarter Balanced Assessments
 5. **Unassigned:**
 1. The district continues to maintain 3% reserve for economic uncertainty.
 2. Maintain Additional Reserves for Economic Uncertainty of 2%
 3. Available reserves are that amount over all of the other reserves. However, these are considered one-time if there is deficit financing as indicated in our Adopted Budget.
2. Federal Funds:
 1. Most Federal funds that were received in 2015-16, but not spent, are transferred to a Deferred Revenue account and are budgeted in the following year. This

Federal Deferred Revenue is primarily related to Title I, Title II, and Title III. This year it also includes the Title II California Math and Science Partnership Grant.

3. *Other State Revenues:*
 1. *The final estimated amount for the 4th quarter of Lottery funds (Prop 20 and Non-prop 20) came in higher overall than the May estimates*
 2. *During the closing process, it was determined that prior year State Mental Health funds needed to be recorded which increased revenues*
4. *Other Local Revenues*
 1. *Final Interest Earnings came in slightly higher than expected*
 2. *Parcel Tax revenues were slightly lower due to prior year adjustments related to senior exemptions and other adjustments*
 3. *Transportation fees collected were slightly higher than anticipated due in large part to growth in enrollment and increased participation in Home to School transportation*
 4. *Other local revenues in the restricted area of the budget came in less as the expenditures for various PTA programs, the Heads Up programs and the reimbursements from the MCF for carryover were lower than expected.*
 1. *Final Microsoft Settlement reimbursements were received in June approx.. \$145K and will be used to purchase additional computers for the school sites in 2015-16*
5. *Contributions to Restricted Programs:*
 1. *The contribution to special education programs was lower due to the lower costs associated with the Excess Cost Billback from MCOE (\$56K) and reduced costs for Special Education Transportation (\$33K)*
6. *Salaries and Benefits*
 1. *The final expenditures came in lower due to savings from "open" positions, lower substitute costs, and health & welfare savings on the 3-tiered plans. In the categorical area, hourly certificated and classified came in significantly less than budgeted as well as certificated substitutes or release time.*
 2. *Variances in Certificated and Classified Management was due to retroactive salary adjustments at the end of the year.*
7. *Materials & Supplies:*
 1. *The final costs for Textbooks in the unrestricted budget came in lower due to the delay in the State identification of CCSS aligned and approved instructional materials for English Language Arts and English Language Development. It was originally identified in the LCAP and budgeted for that these materials be purchased in 2015-16. However, due to the delay in the availability of the instructional materials, these purchases will be made in 2016-17. Staff anticipates that the State approved list will be available in November 2016.*
 2. *In addition, the significant variances in the Books and Reference materials budget was due to the fact that some of the costs for ELA benchmark assessments that were budgeted for using LCFF funds in the LCAP were actually purchased in part using the final funds available in the one-time CCSS funding that needed to be expended by 6/30/2016. In addition, it was determined through the Curriculum Advisory Council that the math benchmark assessments embedded in the Every Day Math program would be used rather than purchasing additional math assessments.*
 3. *The final costs for Materials & Supplies in both the unrestricted and restricted components of the budget came in less, some significantly less. This is due, in large part, to site and department carryover in local donation accounts and categorical programs and will be budgeted as carryover in the 1st budget revision.*

4. *The variance in the budget for Non-Capital Equipment is due to the cost of the chromebooks and carts. These items were budgeted in the LCFF/LCAP, but were actually purchased, in part, using the final funds available in the one-time CCSS funding that needed to be expended by 6/30/2016. Part of the variances were due to site budgets (Former EIA and Local Donations) set up for purchases that were deferred to 2016-17.*
8. **Other Operating Expenditures:**
 1. *The cost of Utilities came in significantly lower. This is due, in part, to the ongoing conservation by school sites and departments related to water and the drought. Staff will be reviewing these final numbers and making adjustments to the 2016-17 budgets as appropriate.*
 2. *The cost of leases, rentals and repairs was lower in large part due to a greater awareness of the use of copiers and due to the replacement of older copiers that are more expensive to maintain*
 3. *The costs for Other Contract Services came in less in large part due to two schools not accessing the funds set aside for Playworks for various reasons including lack of availability for coaches by Playworks. The budget for Professional Consulting Services came in less due, in large part, lower costs associated with the IT upgrades.*
 4. *The variance in Other Services is primarily related to lower final costs for Home-to-School transportation.*
 5. *The costs for services and other operating expenditures came in less for many of the special education contracts which reduced the amount of contribution for special education.*

Note: *Site and Department carryover will be released by the middle of September.*
9. **Other Financing Uses**
 1. *The variance in Other Tuition-Excess Cost to COE in the unrestricted budget is due to a billback from SCOE for Alternative Education placements in County Community School and Oracle.*
 2. *The variance is due to the transfer for the GASB 45 Annual Required Contribution (ARC) based on the actuarial report to bring the final contribution closer to 100% of the ARC.*
10. **Reserves and Components of Ending Fund Balance:**
 1. **Non-Spendable:**
 1. *Revolving Cash*

NOTE: It is important to note that the higher the reserves the greater the level of cash reserves available to the District. And with significant shifts and delays in State funding and apportionments, prudent fund reserves and cash reserves are more important than ever.

Submitted/Recommended by:
Chris Thomas, Chief Business Official

Recommendation:
Approval of the 2015-2016 Unaudited Actuals

Quick Summary/Abstract:

Fiscal Impact:

The General Fund Unaudited Actual ending balance for 2015-2016 is \$ _____ with unrestricted, undesignated amount of \$ _____ which is in excess of the 3% reserve for economic uncertainties.

Over the past two months, staff has completed the closing process for all funds within the Petaluma City (Elementary) and Petaluma Joint Union High School Districts. The components of ending fund balance for the General Fund as of June 30, 2015 are as follows:

Components of ending fund balance:

Non-Spendable

Revolving cash \$ 2,500

Restricted \$1,941,318

Committed \$ 0

Assigned

Local site donation \$ 335,220

Cash Flow Contingency \$ 1,100,000

CCSS/SB Assessment Contingency \$ 1,300,000

Unassigned

Reserve for Economic Uncertainty (REU) \$ 1,317,582 3%

Additional REU @ 2% \$ 878,388 2%

Available \$ 3,345,794

Total Ending Fund Balance **\$10,220,801**

Associated File Attachments

Certification

Comparative Spreadsheets

Form A

Form Gann

General Fund

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01
FISCAL YEAR 2015-16

Unaudited Actuals

	UNRESTRICTED				Comments
	Adopted	Budget 15-16	Unaudited	Variance	
	Budget 16-17	Est. Actuals	Actuals 15-16		
6/28/2016	6/28/2016	9/13/2016	(C) - (B)		
	(A)	(B)	(C)	(D)	
	7178	7176	7163	(13)	
BEGINNING FUND BALANCE:	\$9,337,808	\$6,650,725	\$6,650,723	(\$2)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$24,085,469	\$21,733,109	\$19,297,605	(\$2,435,504)	Calculate final LCFF including all internal charters and SOCC
8012 Education Protection Account	\$8,698,427	\$8,714,894	\$8,136,470	(\$578,424)	
8019 State Aid - Prior Year	\$0	\$0	(\$118,549)	(\$118,549)	
8021 Homeowners Exemptions	\$247,207	\$247,207	\$252,191	\$4,984	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	Per Final J29B tax information from the Sonoma County
8041 Secured	\$26,445,635	\$26,445,635	\$26,258,044	(\$187,591)	
8042 Unsecured	\$1,039,022	\$1,039,022	\$1,061,810	\$22,788	
8043 Prior Year Taxes	\$0	\$0	\$27,379	\$27,379	
8044 Supplemental	\$684,000	\$684,000	\$792,449	\$108,449	
8045 ERAF	\$1,658,271	\$1,658,271	\$1,881,714	\$223,443	
8046 SERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$128,000	\$128,000	\$3,246,769	\$3,118,769	Per Final tax information SCOE
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$400,000)	\$0	\$0	\$0	
8097 Property Tax Transfers	(\$1,162,072)	(\$1,143,791)	(\$1,213,674)	(\$69,883)	Charter School Transfers
Total LCFF	\$61,423,959	\$59,506,347	\$59,622,208	\$115,861	Net change in LCFF
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8287 Pass-thru Rev from Federal Sources	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$2,231	\$2,231	
Total Federal Revenues	\$0	\$0	\$2,231	\$2,231	
State Revenues					
8311 State Revenues	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$2,002,194	\$4,054,192	\$4,054,084	(\$108)	Final 4th Qtr Estimates State Assessment Apportionment
8560 Lottery (Non-Prop 20)	\$998,947	\$1,032,964	\$1,103,328	\$70,364	
8590 All Other State Revenues	\$0	\$0	\$28,841	\$28,841	
Total State Revenues	\$3,001,141	\$5,087,156	\$5,186,253	\$99,097	
Local Revenues					
8621 Parcel Tax	\$0	\$0	\$0	\$0	
8631 Sale of Equipment/Supplies	\$0	\$0	\$9,166	\$9,166	
8650 Leases and Rentals	\$127,000	\$175,000	\$144,163	(\$30,837)	
8660 Interest Earnings	\$46,513	\$76,250	\$88,175	\$11,925	
8677 Interagency Services Between LEAs	\$223,780	\$223,780	\$270,820	\$47,040	
8689 All Other Fees & Contracts	\$523,500	\$603,301	\$247,770	(\$355,531)	Transfer Fuel Chg to Restricted
8691 Plus: Misc Non-RL (50%) Adj.	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$891,527	\$1,552,249	\$1,752,564	\$200,315	Local Donations
8710 Tuition	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues	\$1,812,320	\$2,630,580	\$2,512,658	(\$117,922)	
TOTAL REVENUES	\$66,237,420	\$67,224,083	\$67,323,350	\$99,267	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$10,345	\$10,345	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$12,314,101)	(\$13,524,181)	(\$13,109,590)	\$414,591	Special Ed/RRM Contribution
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$12,314,101)	(\$13,524,181)	(\$13,099,245)	\$424,936	
TOTAL REVENUES & OTHER SOURCES	\$53,923,319	\$53,699,902	\$54,224,105	\$524,203	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2015-16

Unaudited Actuals	UNRESTRICTED				Comments	
	Adopted Budget 16-17 6/28/2016 (A)	Budget 15-16 Est. Actuals 6/28/2016 (B)	Unaudited Actuals 15-16 9/13/2016 (C)	Variance (C) - (B) (D)		
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$21,877,456	\$22,867,039	\$22,839,655	(\$27,384)	
1200	Certificated Support	\$1,243,431	\$1,301,365	\$1,298,838	(\$2,527)	
1300	Administrative	\$3,156,051	\$3,126,675	\$3,150,517	\$23,842	
1900	Other Certificated	\$208,358	\$77,785	\$80,797	\$3,012	
	Total Certificated Salaries	\$26,485,296	\$27,372,864	\$27,369,807	(\$3,057)	
Classified Salaries						
2100	Instructional Assist	\$187,197	\$185,054	\$183,995	(\$1,059)	
2200	Classified Support	\$2,529,542	\$1,783,422	\$1,744,576	(\$38,846)	
2300	Administrative	\$629,173	\$415,062	\$463,911	\$48,849	
2400	Clerical Salaries	\$3,127,998	\$2,995,784	\$2,898,119	(\$97,665)	
2900	Other Classified	\$1,485,431	\$1,630,267	\$1,707,215	\$76,948	
	Total Classified Salaries	\$7,959,341	\$7,009,589	\$6,997,816	(\$11,773)	
Employee Benefits						
3100	STRS	\$3,273,661	\$2,886,759	\$2,848,352	(\$38,407)	1.85% per year incr. in rate
3200	PERS	\$1,061,037	\$835,236	\$781,119	(\$54,117)	
3300	OASDI/Medicare	\$955,314	\$933,627	\$901,945	(\$31,682)	
3400	Health & Welfare	\$6,748,550	\$6,664,317	\$6,689,569	\$25,252	
3500	State Unemployment Ins	\$16,453	\$17,857	\$19,023	\$1,166	
3600	Workers Comp	\$778,016	\$734,673	\$729,236	(\$5,437)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$589	\$5,976	\$5,891	(\$85)	
	Total Employee Benefits	\$12,833,620	\$12,078,445	\$11,975,135	(\$103,310)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$16,389	\$9,265	\$27,562	\$18,297	
4200	Books & Reference Materials	\$1,500	\$3,648	\$3,889	\$241	
4300	Materials & Supplies	\$1,432,726	\$1,293,196	\$758,258	(\$534,938)	Local Site/Dept carryover
4400	Non-Capital Furniture & Equip	\$119,908	\$234,288	\$167,600	(\$66,688)	
	Total Materials & Supplies	\$1,570,523	\$1,540,397	\$957,309	(\$583,088)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$154,475	\$171,636	\$151,819	(\$19,817)	
5300	Dues & Memberships	\$35,303	\$37,603	\$25,023	(\$12,580)	
5400	Insurance	\$581,905	\$541,560	\$556,861	\$15,301	
5500	Utilities	\$1,175,741	\$1,139,291	\$1,144,785	\$5,494	
5600	Rentals, Leases & Repairs	\$285,165	\$294,243	\$197,010	(\$97,233)	
5700	Direct Cost Transfers	(\$341)	\$137,311	\$129,742	(\$7,569)	
5800	Professional Consulting/Other Operating	\$2,475,603	\$1,542,900	\$1,606,803	\$63,903	
5900	Communications/Telephone	\$331,460	\$310,265	\$533,202	\$222,937	
	Total Services and Other Operating Exp.	\$5,039,311	\$4,174,809	\$4,345,245	\$170,436	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2015-16

Unaudited Actuals	UNRESTRICTED				Comments
	Adopted Budget 16-17 6/28/2016 (A)	Budget 15-16 Est. Actuals 6/28/2016 (B)	Unaudited Actuals 15-16 9/13/2016 (C)	Variance (C) - (B) (D)	
Capital Outlay					
6100 Land Improvements	\$0	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay	\$0	\$0	\$0	\$0	
Indirect/Direct Cost					
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$77,865	\$77,865	\$41,672	(\$36,193)	SCOE Alt Ed Transfer
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$52,224)	(\$56,635)	(\$386,963)	(\$330,328)	Indirect rate @ 3.65%
7350 Indirect Cost - InterFund	(\$179,325)	(\$258,942)	(\$292,335)	(\$33,393)	Indirect rate FD 11/13 @ 3.65%
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect	(\$153,684)	(\$237,712)	(\$637,626)	(\$399,914)	
TOTAL EXPENDITURES	\$53,734,407	\$51,938,392	\$51,007,686	(\$930,706)	
OTHER FINANCING USES					
7438 Debt Service - Principal	\$136,077	\$150,446	\$89,899	(\$60,547)	Per amortization schedules
7439 Debt Service - Interest	\$213,798	\$230,276	\$290,823	\$60,547	Per amortization schedules
7615 Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$177,159	\$68,612	\$148,612	\$80,000	
Total Financing Uses:	\$527,034	\$449,334	\$529,334	\$80,000	
TOTAL EXPENDITURES & OTHER USES	\$54,261,441	\$52,387,726	\$51,537,020	(\$850,706)	
EXCESS OF REVENUES OVER EXPENSE	(\$338,122)	\$1,312,176	\$2,687,085	\$1,374,909	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$85,922	\$28,200	\$24,693	(\$3,507)	
Stores Inventory	\$0	\$58,085	\$51,004	(\$7,081)	
Prepaid Expenditures	\$0	\$116	\$7,730	\$7,614	
RESTRICTED	\$0	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
2% REU	\$1,544,000	\$1,956,454	\$1,570,684	(\$385,770)	
One-time Mandated Costs	\$1,633,000	\$0	\$0	\$0	
South County Consortium SOCC	\$447,560	\$0	\$227,560	\$227,560	
Local Site Donations	\$408,451	\$0	\$581,218	\$581,218	
Curriculum Adoptions	\$1,500,000	\$0	\$1,500,000	\$1,500,000	
School Transportation	\$300,000	\$0	\$300,000	\$300,000	
Technology Replacement	\$200,000	\$0	\$200,000	\$200,000	
UNASSIGNED					
Reserve for Economic Uncertainties	\$2,320,700	\$2,433,500	\$2,356,026	(\$77,474)	3% Reserve
Available	\$560,053	\$3,486,546	\$2,518,893	(\$967,654)	
TOTAL ENDING FUND BALANCE:	\$8,999,686	\$7,962,901	\$9,337,808	\$1,374,907	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2015-16

Unaudited Actuals

	RESTRICTED				Comments
	Adopted	Budget 15-16	Unaudited	Variance	
	Budget 16-17	Est. Actuals	Actuals 15-16		
6/28/2016	6/28/2016	9/13/2016	(C) - (B)	(D)	
	(A)	(B)	(C)	(D)	
	7178	7176	7163	(13)	
BEGINNING FUND BALANCE:	\$2,795,122	\$2,127,778	\$2,127,776	(\$2)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8046 SERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$611,896	\$865,303	\$665,828	(\$199,475)	
Total LCFF	\$611,896	\$865,303	\$665,828	(\$199,475)	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,548,581	\$1,548,581	\$1,521,828	(\$26,753)	
8182 Spec Ed Discretionary Grant	\$2,139	\$212,111	\$217,700	\$5,589	Fed Mental Health Def Rev.
8287 Pass-thru Revenues from Fed	\$0	\$3,789	\$0	(\$3,789)	
8290 All Other Federal Revenue	\$1,060,948	\$1,260,858	\$922,107	(\$338,751)	Deferred Revenue
Total Federal Revenues	\$2,611,668	\$3,025,339	\$2,661,635	(\$363,704)	
State Revenues					
8311 State Revenues	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$291,367	\$302,213	\$366,384	\$64,171	Final 4th Qtr Est.
8590 All Other State Revenues	\$734,867	\$4,357,670	\$3,525,547	(\$832,123)	
Total State Revenues	\$1,026,234	\$4,659,883	\$3,891,931	(\$767,952)	
Local Revenues					
8621 Parcel Tax	\$1,895,000	\$1,880,000	\$1,906,987	\$26,987	5% COLA
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	(\$170,226)	(\$142,321)	\$1,482,333	\$1,624,654	
8689 All Other Fees & Contracts	\$40,000	\$40,000	\$359,487	\$319,487	
8691 Plus: Misc Non-RL (50%) Adj	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$2,019,810	\$1,793,662	\$489,077	(\$1,304,585)	
8710 Tuition	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$2,488,435	\$2,488,435	\$3,011,979	\$523,544	Special Education
Total Local Revenues	\$6,273,019	\$6,059,776	\$7,249,863	\$1,190,087	
TOTAL REVENUES	\$10,522,817	\$14,610,301	\$14,469,257	(\$141,044)	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$85,674	\$85,674	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$12,314,101	\$13,524,181	\$13,109,590	(\$414,591)	Special Ed/RRM Contribution
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$12,314,101	\$13,524,181	\$13,195,264	(\$328,917)	
TOTAL REVENUES & OTHER SOURCES	\$22,836,918	\$28,134,482	\$27,664,521	(\$469,961)	

**PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2015-16**

Unaudited Actuals	RESTRICTED				Comments	
	Adopted Budget 16-17 6/28/2016 (A)	Budget 15-16 Est. Actuals 6/28/2016 (B)	Unaudited Actuals 15-16 9/13/2016 (C)	Variance (C) - (B) (D)		
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$5,361,474	\$5,203,881	\$5,196,989	(\$6,892)	
1200	Certificated Support	\$1,711,533	\$1,557,125	\$1,328,100	(\$229,025)	
1300	Administrative	\$502,761	\$451,023	\$440,391	(\$10,632)	
1900	Other Certificated	\$4,720	\$4,720	\$4,757	\$37	
	Total Certificated Salaries	\$7,580,488	\$7,216,749	\$6,970,237	(\$246,512)	
Classified Salaries						
2100	Instructional Assist	\$2,618,499	\$2,538,512	\$2,492,482	(\$46,030)	
2200	Classified Support	\$785,663	\$1,426,082	\$1,423,652	(\$2,430)	
2300	Administrative	\$107,046	\$199,635	\$196,087	(\$3,548)	
2400	Clerical Salaries	\$107,144	\$162,717	\$164,557	\$1,840	
2900	Other Classified	\$370,872	\$318,765	\$319,372	\$607	
	Total Classified Salaries	\$3,989,224	\$4,645,711	\$4,596,150	(\$49,561)	
Employee Benefits						
3100	STRS	\$922,446	\$3,462,590	\$2,842,487	(\$620,103)	
3200	PERS	\$524,490	\$525,619	\$493,737	(\$31,882)	
3300	OASDI/Medicare	\$383,278	\$430,026	\$412,115	(\$17,911)	
3400	Health & Welfare	\$2,742,682	\$2,753,695	\$2,685,770	(\$67,925)	
3500	State Unemployment Ins	\$5,467	\$5,622	\$5,404	(\$218)	
3600	Workers Comp	\$261,492	\$253,457	\$246,908	(\$6,549)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$402	\$608	\$540	(\$68)	
	Total Employee Benefits	\$4,840,257	\$7,431,617	\$6,686,961	(\$744,656)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$243,301	\$255,663	\$233,661	(\$22,002)	
4200	Books & Reference Materials	\$14,178	\$16,390	\$14,216	(\$2,174)	
4300	Materials & Supplies	\$749,527	\$1,289,940	\$1,102,348	(\$187,592)	Site/Department carryover
4400	Non-Capital Furniture & Equip	\$181,183	\$307,560	\$240,538	(\$67,022)	
	Total Materials & Supplies	\$1,188,189	\$1,869,553	\$1,590,763	(\$278,790)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$0	\$0	\$1,500,135	\$1,500,135	Special Ed
5200	Travel & Conferences (Mileage)	\$129,457	\$131,559	\$91,038	(\$40,521)	
5300	Dues & Memberships	\$27,699	\$27,201	\$5,164	(\$22,037)	
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$11,200	\$47,505	\$44,097	(\$3,408)	
5600	Rentals, Leases & Repairs	\$36,337	\$56,483	\$41,251	(\$15,232)	
5700	Direct Cost Transfers	\$341	(\$137,311)	(\$129,742)	\$7,569	
5800	Professional Consulting/Other Opera	\$5,025,177	\$7,037,195	\$4,541,504	(\$2,495,691)	
5900	Communications/Telephone	\$17,050	\$26,743	\$19,315	(\$7,428)	
	Total Services and Other Operating Exp	\$5,247,261	\$7,189,375	\$6,112,762	(\$1,076,613)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2015-16

Unaudited Actuals	RESTRICTED				Comments
	Adopted Budget 16-17 6/28/2016 (A)	Budget 15-16 Est. Actuals 6/28/2016 (B)	Unaudited Actuals 15-16 9/13/2016 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)					
Capital Outlay					
6100 Land Improvements	\$0	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$9,366	\$35,506	\$42,860	\$7,354	
6500 Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay	\$9,366	\$35,506	\$42,860	\$7,354	
Indirect/Direct Cost					
7141 Other Tuition, ExCost/PmtDist	\$0	\$0	\$65,000	\$65,000	
7142 Other Tuition-Excess Cost to COE	\$70,000	\$65,000	\$0	(\$65,000)	
7211 Tsf of Pass-thru Rev Charter	\$3,788	\$3,788	\$0	(\$3,788)	
7310 Indirect Cost GF	\$166,198	\$56,635	\$386,963	\$330,328	
7350 Indirect Cost - InterFund	\$0	\$193,591	\$173,302	(\$20,289)	
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect	\$239,986	\$319,014	\$625,265	\$306,251	
TOTAL EXPENDITURES	\$23,094,771	\$28,707,525	\$26,624,998	(\$2,082,527)	
OTHER FINANCING USES					
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$372,177	\$372,177	
Total Financing Uses:	\$0	\$0	\$372,177	\$372,177	
TOTAL EXPENDITURES & OTHER USES	\$23,094,771	\$28,707,525	\$26,997,175	(\$1,710,350)	
EXCESS OF REVENUES OVER EXPENSE	(\$257,853)	(\$573,043)	\$667,346	\$1,240,389	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	\$2,537,269	\$1,554,735	\$2,795,122	\$1,240,387	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
2% REU	\$0	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	\$0	
South County Consortium SOCC	\$0	\$0	\$0	\$0	
Local Site Donations					
Curriculum Adoptions					
School Transportation					
Technology Replacement	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$2,537,269	\$1,554,735	\$2,795,122	\$1,240,387	

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2015-16

Unaudited Actuals

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 16-17 6/28/2016 (A)	Budget 15-16 Est. Actuals 6/28/2016 (B)	Unaudited Actuals 15-16 9/13/2016 (C)	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)	7178.37	7176	7163	(13)	Including MCOE ADA
BEGINNING FUND BALANCE:	\$12,132,930	\$8,778,503	\$8,778,499	(\$4)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$24,085,469	\$21,733,109	\$19,297,605	(\$2,435,504)	
8012 Education Protection Account	\$8,698,427	\$8,714,894	\$8,136,470	(\$578,424)	
8019 State Aid - Prior Year	\$0	\$0	(\$118,549)	(\$118,549)	
8021 Homeowners Exemptions	\$247,207	\$247,207	\$252,191	\$4,984	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$26,445,635	\$26,445,635	\$26,258,044	(\$187,591)	
8042 Unsecured	\$1,039,022	\$1,039,022	\$1,061,810	\$22,788	
8043 Prior Year Taxes	\$0	\$0	\$27,379	\$27,379	
8044 Supplemental	\$684,000	\$684,000	\$792,449	\$108,449	
8045 ERAF	\$1,658,271	\$1,658,271	\$1,881,714	\$223,443	
8046 SERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$128,000	\$128,000	\$3,246,769	\$3,118,769	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$400,000)	\$0	\$0	\$0	
8097 Property Tax Transfers	(\$550,176)	(\$278,488)	(\$547,846)	(\$269,358)	
Total LCFF:	\$62,035,855	\$60,371,650	\$60,288,036	(\$83,614)	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,548,581	\$1,548,581	\$1,521,828	(\$26,753)	
8182 Spec Ed Discretionary Grant	\$2,139	\$212,111	\$217,700	\$5,589	
8287 Pass-thru Revenues Fed Sources	\$0	\$3,789	\$0	(\$3,789)	
8290 All Other Federal Revenue	\$1,060,948	\$1,260,858	\$924,338	(\$336,520)	
Total Federal Revenues	\$2,611,668	\$3,025,339	\$2,663,866	(\$361,473)	
State Revenues					
8311 State Revenues	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$2,002,194	\$4,054,192	\$4,054,084	(\$108)	
8560 Lottery (Non-Prop 20)	\$1,290,314	\$1,335,177	\$1,469,712	\$134,535	
8590 All Other State Revenues	\$734,867	\$4,357,670	\$3,554,388	(\$803,282)	
Total State Revenues	\$4,027,375	\$9,747,039	\$9,078,184	(\$668,855)	
Local Revenues					
8621 Parcel Tax	\$1,895,000	\$1,880,000	\$1,906,987	\$26,987	
8631 Sale of Equipment/Supplies	\$0	\$0	\$9,166	\$9,166	
8650 Leases and Rentals	\$127,000	\$175,000	\$144,163	(\$30,837)	
8660 Interest Earnings	\$46,513	\$76,250	\$88,175	\$11,925	
8677 Interagency Services Between LEAs	\$53,554	\$81,459	\$1,753,153	\$1,671,694	
8689 All Other Fees & Contracts	\$563,500	\$643,301	\$607,257	(\$36,044)	
8691 Plus: Misc Non-RL (50%) Adj.	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$2,911,337	\$3,345,911	\$2,241,641	(\$1,104,270)	
8710 Tuition	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$2,488,435	\$2,488,435	\$3,011,979	\$523,544	
Total Local Revenues	\$8,085,339	\$8,690,356	\$9,762,521	\$1,072,165	
TOTAL REVENUES	\$76,760,237	\$81,834,384	\$81,792,607	(\$41,777)	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$96,019	\$96,019	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$96,019	\$96,019	
TOTAL REVENUES & OTHER SOURCES	\$76,760,237	\$81,834,384	\$81,888,626	\$54,242	

**PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2015-16**

Unaudited Actuals	UNRESTRICTED/RESTRICTED				Comments	
	Adopted Budget 16-17 6/28/2016 (A)	Budget 15-16 Est. Actuals 6/28/2016 (B)	Unaudited Actuals 15-16 9/13/2016 (C)	Variance (C) - (B) (D)		
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$27,238,930	\$28,070,920	\$28,036,644	(\$34,276)	
1200	Certificated Support	\$2,954,964	\$2,858,490	\$2,626,938	(\$231,552)	
1300	Administrative	\$3,658,812	\$3,577,698	\$3,590,908	\$13,210	
1900	Other Certificated	\$213,078	\$82,505	\$85,554	\$3,049	
	Total Certificated Salaries	\$34,065,784	\$34,589,613	\$34,340,044	(\$249,569)	
Classified Salaries						
2100	Instructional Assist	\$2,805,696	\$2,723,566	\$2,676,477	(\$47,089)	
2200	Classified Support	\$3,315,205	\$3,209,504	\$3,168,228	(\$41,276)	
2300	Administrative	\$736,219	\$614,697	\$659,998	\$45,301	
2400	Clerical Salaries	\$3,235,142	\$3,158,501	\$3,062,676	(\$95,825)	
2900	Other Classified	\$1,856,303	\$1,949,032	\$2,026,587	\$77,555	
	Total Classified Salaries	\$11,948,565	\$11,655,300	\$11,593,966	(\$61,334)	
Employee Benefits						
3100	STRS	\$4,196,107	\$6,349,349	\$5,690,839	(\$658,510)	
3200	PERS	\$1,585,527	\$1,360,855	\$1,274,856	(\$85,999)	
3300	OASDI/Medicare	\$1,338,592	\$1,363,653	\$1,314,060	(\$49,593)	
3400	Health & Welfare	\$9,491,232	\$9,418,012	\$9,375,339	(\$42,673)	
3500	State Unemployment Ins	\$21,920	\$23,479	\$24,427	\$948	
3600	Workers Comp	\$1,039,508	\$988,130	\$976,144	(\$11,986)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$991	\$6,584	\$6,431	(\$153)	
	Total Employee Benefits	\$17,673,877	\$19,510,062	\$18,662,096	(\$847,966)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$259,690	\$264,928	\$261,223	(\$3,705)	
4200	Books & Reference Materials	\$15,678	\$20,038	\$18,105	(\$1,933)	
4300	Materials & Supplies	\$2,182,253	\$2,583,136	\$1,860,606	(\$722,530)	
4400	Non-Capital Furniture & Equip	\$301,091	\$541,848	\$408,138	(\$133,710)	
	Total Materials & Supplies	\$2,758,712	\$3,409,950	\$2,548,072	(\$861,878)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$0	\$0	\$1,500,135	\$1,500,135	
5200	Travel & Conferences (Mileage)	\$283,932	\$303,195	\$242,857	(\$60,338)	
5300	Dues & Memberships	\$63,002	\$64,804	\$30,187	(\$34,617)	
5400	Insurance	\$581,905	\$541,560	\$556,861	\$15,301	
5500	Utilities	\$1,186,941	\$1,186,796	\$1,188,882	\$2,086	
5600	Rentals, Leases & Repairs	\$321,502	\$350,726	\$238,261	(\$112,465)	
5700	Direct Cost Transfer	\$0	\$0	\$0	\$0	
5800	Professional Consulting/Other Operati	\$7,500,780	\$8,580,095	\$6,148,307	(\$2,431,788)	
5900	Communications/Telephone	\$348,510	\$337,008	\$552,517	\$215,509	
	Total Services and Other Operating Exp	\$10,286,572	\$11,364,184	\$10,458,007	(\$906,177)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2015-16

Unaudited Actuals	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 16-17 6/28/2016 (A)	Budget 15-16 Est. Actuals 6/28/2016 (B)	Unaudited Actuals 15-16 9/13/2016 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)					
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	\$0
6200	Building Improvements	\$0	\$0	\$0	\$0
6400	Capital Equipment	\$9,366	\$35,506	\$42,860	\$7,354
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0
	Total Capital Outlay	\$9,366	\$35,506	\$42,860	\$7,354
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$65,000	\$65,000
7142	Other Tuition-Excess Cost to COE	\$147,865	\$142,865	\$41,672	(\$101,193)
7211	Tsf of Pass-thru Revenues Charters	\$3,788	\$3,788	\$0	(\$3,788)
7310	Indirect Cost GF	\$113,974	\$0	\$0	\$0
7350	Indirect Cost - InterFund	(\$179,325)	(\$65,351)	(\$119,033)	(\$53,682)
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0
	Total Indirect	\$86,302	\$81,302	(\$12,361)	(\$93,663)
TOTAL EXPENDITURES		\$76,829,178	\$80,645,917	\$77,632,684	(\$3,013,233)
OTHER FINANCING USES					
7438	Debt Service - Principal	\$136,077	\$150,446	\$89,899	(\$60,547)
7439	Debt Service - Interest	\$213,798	\$230,276	\$290,823	\$60,547
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0
7619	All Other Inter-Fd Transfers	\$177,159	\$68,612	\$520,789	\$452,177
	Total Financing Uses:	\$527,034	\$449,334	\$901,511	\$452,177
TOTAL EXPENDITURES & OTHER USES		\$77,356,212	\$81,095,251	\$78,534,195	(\$2,561,056)
EXCESS OF REVENUES OVER EXPENSE		(\$595,975)	\$739,133	\$3,354,431	\$2,615,298
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$85,922	\$28,200	\$24,693	(\$3,507)
	Stores Inventory	\$0	\$58,085	\$51,004	(\$7,081)
	Prepaid Expenditures	\$0	\$116	\$7,730	\$7,614
RESTRICTED		\$2,537,269	\$1,554,735	\$2,795,122	\$1,240,387
COMMITTED		\$0	\$0	\$0	\$0
ASSIGNED					
Board Designated:					
	Local Site Donations Carryover	\$1,544,000	\$1,956,454	\$1,570,684	(\$385,770)
	Cash Flow Contingency	\$1,633,000	\$0	\$0	\$0
	Contingency CCSS/SBAC	\$447,560	\$0	\$227,560	\$227,560
		\$408,451	\$0	\$581,218	\$581,218
		\$1,500,000	\$0	\$1,500,000	\$1,500,000
		\$300,000	\$0	\$300,000	\$300,000
		\$200,000	\$0	\$200,000	\$200,000
UNASSIGNED					
	Reserve for Economic Uncertainties Available	\$2,320,700	\$2,433,500	\$2,356,026	(\$77,474)
		\$560,053	\$3,486,546	\$2,518,893	(\$967,654)
TOTAL ENDING FUND BALANCE:		\$11,536,955	\$9,517,636	\$12,132,930	\$2,615,294

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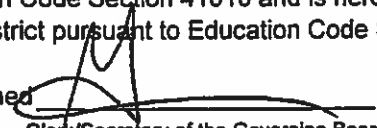
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UNAUDITED ACTUAL FINANCIAL REPORT:

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 
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sept 13, 2016

To the Superintendent of Public Instruction:

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

Signed 
County Superintendent/Designee
(Original signature required)

Date: 11/22/2016

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

For County Office of Education:

Name

Title

Telephone

E-mail Address

For School District:

Chris Thomas
Name
Chief Business Official
Title
707-778-4621
Telephone
cathomas@perk12.org
E-mail Address

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sept 13, 2016

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Judy Thompson
Name
Director of Fiscal Services
Title
707-524-2635
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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)	60.04%
	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	\$41,511,675.17
	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.	\$41,511,675.17
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	4.57%
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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	21,733,109.00	0.00	21,733,109.00	24,085,469.00	0.00	24,085,469.00	10.8%
Education Protection Account State Aid - Current Year		8012	8,714,894.00	0.00	8,714,894.00	8,698,427.00	0.00	8,698,427.00	-0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	247,207.00	0.00	247,207.00	247,207.00	0.00	247,207.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	26,445,635.00	0.00	26,445,635.00	26,445,635.00	0.00	26,445,635.00	0.0%
Unsecured Roll Taxes		8042	1,039,022.00	0.00	1,039,022.00	1,039,022.00	0.00	1,039,022.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	684,000.00	0.00	684,000.00	684,000.00	0.00	684,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,658,271.00	0.00	1,658,271.00	1,658,271.00	0.00	1,658,271.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	128,000.00	0.00	128,000.00	128,000.00	0.00	128,000.00	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%
Subtotal, LCFF Sources			60,650,138.00	0.00	60,650,138.00	62,986,031.00	0.00	62,986,031.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(400,000.00)		(400,000.00)	New
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	(1,143,791.00)	0.00	(1,143,791.00)	(1,162,072.00)	0.00	(1,162,072.00)	1.6%
Property Taxes Transfers		8097	0.00	855,303.00	855,303.00	0.00	611,896.00	611,896.00	-29.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			59,506,347.00	855,303.00	60,371,650.00	61,423,959.00	611,896.00	62,035,855.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,548,581.00	1,548,581.00	0.00	1,548,581.00	1,548,581.00	0.0%
Special Education Discretionary Grants		8182	0.00	212,111.00	212,111.00	0.00	2,139.00	2,139.00	-99.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	3,789.00	3,789.00	0.00	3,789.00	3,789.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		908,045.00	908,045.00		705,672.00	705,672.00	-22.3%
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		140,534.00	140,534.00		139,208.00	139,208.00	-0.9%
NCLB: Title III, Immigrant Education Program	4201	8290		382.00	382.00		382.00	382.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
			Unrestricted (A)	Restricted (B)					
A. REVENUES									
1) LCFF Sources		8010-8099	59,622,208.01	665,828.00	60,288,036.01	61,423,959.00	611,896.00	62,035,855.00	2.9%
2) Federal Revenue		8100-8299	2,231.50	2,661,635.35	2,663,866.85	0.00	2,611,668.00	2,611,668.00	-2.0%
3) Other State Revenue		8300-8599	5,186,252.81	3,891,930.82	9,078,183.63	3,001,141.00	1,026,234.00	4,027,375.00	-55.6%
4) Other Local Revenue		8600-8799	2,512,658.10	7,249,862.62	9,762,520.72	1,812,320.00	6,273,019.00	8,085,339.00	-17.2%
5) TOTAL, REVENUES			67,323,350.42	14,469,256.79	81,792,607.21	66,237,420.00	10,522,817.00	76,760,237.00	-6.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,369,807.32	6,970,236.67	34,340,043.99	26,485,296.00	7,580,488.00	34,065,784.00	-0.8%
2) Classified Salaries		2000-2999	6,997,815.94	4,596,149.68	11,593,965.62	7,959,341.00	3,989,224.00	11,948,565.00	3.1%
3) Employee Benefits		3000-3999	11,975,135.05	6,686,961.64	18,662,096.69	12,833,620.00	4,840,257.00	17,673,877.00	-5.3%
4) Books and Supplies		4000-4999	957,308.99	1,594,348.76	2,551,657.75	1,570,523.00	1,188,189.00	2,758,712.00	8.1%
5) Services and Other Operating Expenditures		5000-5999	4,345,686.60	6,114,020.04	10,459,706.64	5,039,311.00	5,247,261.00	10,286,572.00	-1.7%
6) Capital Outlay		6000-6999	0.00	37,575.17	37,575.17	0.00	9,366.00	9,366.00	-75.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	422,393.68	65,000.00	487,393.68	427,740.00	73,788.00	501,528.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(679,739.52)	560,706.45	(119,033.07)	(231,549.00)	166,198.00	(65,351.00)	-45.1%
9) TOTAL, EXPENDITURES			51,388,408.06	26,624,998.41	78,013,406.47	54,084,282.00	23,094,771.00	77,179,053.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)									
			15,934,942.36	(12,155,741.62)	3,779,200.74	12,153,138.00	(12,571,954.00)	(418,816.00)	-111.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	10,344.58	85,674.51	96,019.09	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	148,612.00	372,176.94	520,788.94	177,159.00	0.00	177,159.00	-66.0%
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	(13,109,590.01)	13,109,590.01	0.00	(12,314,101.00)	12,314,101.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,247,857.43)	12,823,087.58	(424,769.85)	(12,491,260.00)	12,314,101.00	(177,159.00)	-58.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,687,084.93	667,345.96	3,354,430.89	(338,122.00)	(257,853.00)	(595,975.00)	-117.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	7,232,656.56	2,127,776.31	9,360,432.87	9,337,807.87	2,795,122.27	12,132,930.14	29.6%
a) As of July 1 - Unaudited		9793	(581,933.62)	0.00	(581,933.62)	0.00	0.00	0.00	-100.0%
b) Audit Adjustments			6,650,722.94	2,127,776.31	8,778,499.25	9,337,807.87	2,795,122.27	12,132,930.14	38.2%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	6,650,722.94	2,127,776.31	8,778,499.25	9,337,807.87	2,795,122.27	12,132,930.14	38.2%
e) Adjusted Beginning Balance (F1c + F1d)			9,337,807.87	2,795,122.27	12,132,930.14	8,999,685.87	2,537,269.27	11,536,955.14	-4.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	24,693.24	0.00	24,693.24	85,922.00	0.00	85,922.00	248.0%
Revolving Cash		9712	51,003.89	0.00	51,003.89	0.00	0.00	0.00	-100.0%
Stores		9713	7,730.00	0.00	7,730.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,795,122.87	2,795,122.87	0.00	2,537,269.87	2,537,269.87	-9.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	4,379,462.00	0.00	4,379,462.00	6,033,011.00	0.00	6,033,011.00	37.8%
Other Assignments		9780	1,570,684.00		1,570,684.00				
2% REU		9780	227,560.00		227,560.00				
South County Consortium (SOCC)		9780	581,218.00		581,218.00				
Local Site Donations		9780	1,500,000.00		1,500,000.00				
Curriculum Adoptions		9780	300,000.00		300,000.00				
School Transportation		9780	200,000.00		200,000.00				
Technology Replacement		9780				1,544,000.00		1,544,000.00	
2% REU		9780				1,633,000.00		1,633,000.00	
One-Time Mandated Costs		9780				447,560.00		447,560.00	
South County Consortium (SOCC)		9780				408,451.00		408,451.00	
Local Site Donations		9780				1,400,000.00		1,400,000.00	
Curriculum Adoptions		9780							
Curriculum Adoptions		9780				100,000.00		100,000.00	
School Transportation		9780				300,000.00		300,000.00	

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)	
Technology Replacement	1100	9780				200,000.00		200,000.00	
e) Unassigned/unappropriated		9789	2,356,026.00	0.00	2,356,026.00	2,320,700.00	0.00	2,320,700.00	-1.5%
Reserve for Economic Uncertainties		9790	2,518,892.74	(0.60)	2,518,892.14	560,052.87	(0.60)	560,052.27	-77.8%
Unassigned/Unappropriated Amount									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	13,741,021.02	570,863.20	14,311,884.22				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	72,115.50	0.00	72,115.50				
b) in Banks		9130	24,693.24	0.00	24,693.24				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	2,529.78	0.00	2,529.78				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	1,257,903.72	2,353,697.14	3,611,600.86				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	3,361,626.58	1,146,883.73	4,508,510.31				
5) Due from Other Funds		9320	51,003.89	0.00	51,003.89				
6) Stores		9330	7,730.00	0.00	7,730.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets			18,518,623.73	4,071,444.07	22,590,067.80				
9) TOTAL, ASSETS									
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,835,528.25	568,073.69	5,403,601.94				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,345,287.61	404,369.09	4,749,656.70				
4) Current Loans		9540	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	303,879.02	303,879.02				
6) TOTAL, LIABILITIES			9,180,815.86	1,276,321.80	10,457,137.66				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	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)	
	9,337,807.87	2,795,122.27	12,132,930.14			

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	19,297,605.00	0.00	19,297,605.00	24,085,469.00	0.00	24,085,469.00	24.8%
Education Protection Account State Aid - Current Year	8,136,470.00	0.00	8,136,470.00	8,698,427.00	0.00	8,698,427.00	6.9%
State Aid - Prior Years	(118,549.00)	0.00	(118,549.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homewoners' Exemptions	252,190.82	0.00	252,190.82	247,207.00	0.00	247,207.00	-2.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	26,258,043.94	0.00	26,258,043.94	26,445,635.00	0.00	26,445,635.00	0.7%
Unsecured Roll Taxes	1,061,809.84	0.00	1,061,809.84	1,039,022.00	0.00	1,039,022.00	-2.1%
Prior Years' Taxes	27,379.15	0.00	27,379.15	0.00	0.00	0.00	-100.0%
Supplemental Taxes	792,448.69	0.00	792,448.69	684,000.00	0.00	684,000.00	-13.7%
Education Revenue Augmentation Fund (ERAF)	1,881,714.00	0.00	1,881,714.00	1,658,271.00	0.00	1,658,271.00	-11.9%
Community Redevelopment Funds (SB 617/699/1992)	3,246,769.57	0.00	3,246,769.57	128,000.00	0.00	128,000.00	-96.1%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	60,835,882.01	0.00	60,835,882.01	62,986,031.00	0.00	62,986,031.00	3.5%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	(400,000.00)		(400,000.00)	New
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(1,213,674.00)	0.00	(1,213,674.00)	(1,162,072.00)	0.00	(1,162,072.00)	-4.3%
Property Taxes Transfers	0.00	665,828.00	665,828.00	0.00	611,896.00	611,896.00	-8.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			59,622,208.01	665,828.00	60,288,036.01	61,423,959.00	611,896.00	62,035,855.00	2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,521,828.00	1,521,828.00	0.00	1,548,581.00	1,548,581.00	1.8%
Special Education Discretionary Grants		8182	0.00	217,700.00	217,700.00	0.00	2,139.00	2,139.00	-99.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEIMA		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	3,789.00	3,789.00	New
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		646,246.48	646,246.48		705,672.00	705,672.00	9.2%
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		112,700.54	112,700.54		139,208.00	139,208.00	23.5%
NCLB: Title III, Immigrant Education Program	4201	8290		592.80	592.80		382.00	382.00	-35.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		100,128.68	100,128.68		129,272.00	129,272.00	29.1%
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		4,146.00	4,146.00		20,885.00	20,885.00	403.7%
Vocational and Applied Technology Education	3500-3699	8290		58,292.85	58,292.85		61,740.00	61,740.00	5.9%
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	2,231.50	0.00	2,231.50	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,231.50	2,661,635.35	2,663,866.85	0.00	2,611,668.00	2,611,668.00	-2.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,054,084.00	0.00	4,054,084.00	2,002,194.00	0.00	2,002,194.00	-50.6%
Lottery - Unrestricted and Instructional Materials		8560	1,103,327.44	366,383.50	1,469,710.94	998,947.00	291,367.00	1,290,314.00	-12.2%
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		214,107.00	214,107.00		214,107.00	214,107.00	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		337.46	337.46			0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		94,900.00	94,900.00			0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,841.37	3,216,202.86	3,245,044.23	0.00	520,760.00	520,760.00	520,760.00	-84.0%
TOTAL, OTHER STATE REVENUE			5,186,252.81	3,891,930.82	9,078,183.63	3,001,141.00	1,026,234.00	4,027,375.00	4,027,375.00	-55.6%

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	1,906,987.44	1,906,987.44	0.00	1,895,000.00	1,895,000.00	-0.6%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from							
Delinquent Non-LCFF							
Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	9,166.00	0.00	9,166.00	0.00	0.00	0.00	-100.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	144,162.63	0.00	144,162.63	127,000.00	0.00	127,000.00	-11.9%
Interest	88,175.55	0.00	88,175.55	46,513.00	0.00	46,513.00	-47.2%
Net Increase (Decrease) in the Fair Value							
of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	270,820.00	1,482,332.83	1,753,152.83	223,780.00	(170,226.00)	53,554.00	-96.9%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	247,769.69	359,486.65	607,256.34	523,500.00	40,000.00	563,500.00	-7.2%
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	1,752,564.23	489,076.70	2,241,640.93	891,527.00	2,019,810.00	2,911,337.00	29.9%
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		3,011,979.00	3,011,979.00		2,488,435.00	2,488,435.00	-17.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,512,658.10	7,249,862.62	9,762,520.72	1,812,320.00	6,273,019.00	8,085,339.00	-17.2%
TOTAL, REVENUES			67,323,350.42	14,469,256.79	81,792,607.21	66,237,420.00	10,522,817.00	76,760,237.00	-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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	22,839,654.93	5,196,988.76	28,036,643.69	21,877,456.00	5,361,474.00	27,238,930.00	-2.8%
Certificated Pupil Support Salaries		1200	1,298,838.13	1,328,099.75	2,626,937.88	1,243,431.00	1,711,533.00	2,954,964.00	12.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,150,516.89	440,391.36	3,590,908.25	3,156,051.00	502,761.00	3,658,812.00	1.9%
Other Certificated Salaries		1900	80,797.37	4,756.80	85,554.17	208,358.00	4,720.00	213,078.00	149.1%
TOTAL, CERTIFICATED SALARIES			27,369,807.32	6,970,236.67	34,340,043.99	26,485,296.00	7,580,488.00	34,065,784.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	183,994.64	2,492,481.54	2,676,476.18	187,197.00	2,618,499.00	2,805,696.00	4.8%
Classified Support Salaries		2200	1,744,576.24	1,423,651.62	3,168,227.86	2,529,542.00	785,663.00	3,315,205.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	463,910.56	196,086.80	659,997.36	629,173.00	107,046.00	736,219.00	11.5%
Clerical, Technical and Office Salaries		2400	2,898,118.88	164,557.49	3,062,676.37	3,127,998.00	107,144.00	3,235,142.00	5.6%
Other Classified Salaries		2900	1,707,215.62	319,372.23	2,026,587.85	1,485,431.00	370,872.00	1,856,303.00	-8.4%
TOTAL, CLASSIFIED SALARIES			6,997,815.94	4,596,149.68	11,593,965.62	7,959,341.00	3,989,224.00	11,948,565.00	3.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,848,351.80	2,842,486.82	5,690,838.62	3,273,661.00	922,446.00	4,196,107.00	-26.3%
PERS		3201-3202	781,118.81	493,737.62	1,274,856.43	1,061,037.00	524,490.00	1,585,527.00	24.4%
OASDI/Medicare/Alternative		3301-3302	901,944.67	412,115.45	1,314,060.12	955,314.00	383,278.00	1,338,592.00	1.9%
Health and Welfare Benefits		3401-3402	6,689,569.37	2,685,770.14	9,375,339.51	6,748,550.00	2,742,682.00	9,491,232.00	1.2%
Unemployment Insurance		3501-3502	19,023.41	5,403.69	24,427.10	16,453.00	5,467.00	21,920.00	-10.3%
Workers' Compensation		3601-3602	729,235.89	246,907.90	976,143.79	778,016.00	261,492.00	1,039,508.00	6.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,891.10	540.02	6,431.12	589.00	402.00	991.00	-84.6%
TOTAL, EMPLOYEE BENEFITS			11,975,135.05	6,686,961.64	18,662,096.69	12,833,620.00	4,840,257.00	17,673,877.00	-5.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	27,561.97	233,660.56	261,222.53	16,389.00	243,301.00	259,690.00	-0.6%
Books and Other Reference Materials		4200	3,889.03	14,216.59	18,105.62	1,500.00	14,178.00	15,678.00	-13.4%
Materials and Supplies		4300	758,257.74	1,103,443.51	1,861,701.25	1,432,726.00	749,527.00	2,182,253.00	17.2%

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)	
Noncapitalized Equipment		4400	167,600.25	243,028.10	410,628.35	119,908.00	181,183.00	301,091.00	-26.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			957,308.99	1,594,348.76	2,551,657.75	1,570,523.00	1,188,189.00	2,758,712.00	8.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,500,135.05	1,500,135.05	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	151,819.36	91,038.07	242,857.43	154,475.00	129,457.00	283,932.00	16.9%
Dues and Memberships		5300	25,023.28	5,163.74	30,187.02	35,303.00	27,699.00	63,002.00	108.7%
Insurance		5400 - 5450	556,860.67	0.00	556,860.67	581,905.00	0.00	581,905.00	4.5%
Operations and Housekeeping Services		5500	1,144,784.90	44,096.54	1,188,881.44	1,175,741.00	11,200.00	1,186,941.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	197,010.56	41,251.11	238,261.67	285,165.00	36,337.00	321,502.00	34.9%
Transfers of Direct Costs		5710	129,741.79	(129,741.79)	0.00	(341.00)	341.00	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	1,607,244.18	4,542,762.05	6,150,006.23	2,475,603.00	5,025,177.00	7,500,780.00	22.0%
Communications		5900	533,201.86	19,315.27	552,517.13	331,460.00	17,050.00	348,510.00	-36.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,345,686.60	6,114,020.04	10,459,706.64	5,039,311.00	5,247,261.00	10,286,572.00	-1.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	0.00%
Equipment		6400	0.00	37,575.17	37,575.17	0.00	9,366.00	9,366.00	-75.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL CAPITAL OUTLAY			0.00	37,575.17	37,575.17	0.00	9,366.00	9,366.00	-75.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	65,000.00	65,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	41,672.00	0.00	41,672.00	77,865.00	70,000.00	147,865.00	254.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	3,788.00	3,788.00	New
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.00%
To County Offices		7222		0.00	0.00		0.00	0.00	0.00%
To JPAs		7223		0.00	0.00		0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.00%
To County Offices		7222		0.00	0.00		0.00	0.00	0.00%
To JPAs		7223		0.00	0.00		0.00	0.00	0.00%
Other Transfers of Apportionments		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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		7438	89,898.63	0.00	89,898.63	136,077.00	0.00	136,077.00	51.4%
Other Debt Service - Principal		7439	290,823.05	0.00	290,823.05	213,798.00	0.00	213,798.00	-26.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			422,393.68	65,000.00	487,393.68	427,740.00	73,788.00	501,528.00	2.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(387,404.65)	387,404.65	0.00	(52,224.00)	52,224.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(292,334.87)	173,301.80	(119,033.07)	(179,325.00)	113,974.00	(65,351.00)	-45.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(679,739.52)	560,706.45	(119,033.07)	(231,549.00)	166,198.00	(65,351.00)	-45.1%
TOTAL, EXPENDITURES			51,388,408.06	26,624,998.41	78,013,406.47	54,084,282.00	23,094,771.00	77,179,053.00	-1.1%

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	10,344.58	85,674.51	96,019.09	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,344.58	85,674.51	96,019.09	0.00	-100.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	0.0%
To: Cafeteria Fund		7616	148,612.00	0.00	148,612.00	177,159.00	19.2%
Other Authorized Interfund Transfers Out		7619	0.00	372,176.94	372,176.94	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			148,612.00	372,176.94	520,788.94	177,159.00	-66.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments		8931	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8880	(13,109,590.01)	13,109,590.01	0.00	(12,314,101.00)	12,314,101.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,109,590.01)	13,109,590.01	0.00	(12,314,101.00)	12,314,101.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(13,247,857.43)	12,823,087.58	(424,769.85)	(12,491,260.00)	12,314,101.00	(177,159.00)	-58.3%

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Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	59,622,208.01	665,828.00	60,288,036.01	61,423,959.00	611,896.00	62,035,855.00	2.9%
2) Federal Revenue		8100-8299	2,231.50	2,661,635.35	2,663,866.85	0.00	2,611,668.00	2,611,668.00	-2.0%
3) Other State Revenue		8300-8599	5,186,252.81	3,891,930.82	9,078,183.63	3,001,141.00	1,026,234.00	4,027,375.00	-55.6%
4) Other Local Revenue		8600-8799	2,512,658.10	7,249,862.62	9,762,520.72	1,812,320.00	6,273,019.00	8,085,339.00	-17.2%
5) TOTAL, REVENUES			67,323,350.42	14,469,256.79	81,792,607.21	66,237,420.00	10,522,817.00	76,760,237.00	-6.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		32,962,351.01	17,895,040.80	50,857,391.81	31,985,417.00	17,061,171.00	49,046,588.00	-3.6%
2) Instruction - Related Services	2000-2999		6,722,273.93	1,590,177.12	8,312,451.05	6,794,924.00	1,317,234.00	8,112,158.00	-2.4%
3) Pupil Services	3000-3999		3,846,858.72	4,248,836.76	8,095,695.48	6,702,243.00	2,485,135.00	9,187,378.00	13.5%
4) Ancillary Services	4000-4999		342,761.04	9,054.00	351,815.04	315,783.00	7,537.00	323,320.00	-8.1%
5) Community Services	5000-5999		361,932.08	34,900.95	396,833.03	310,477.00	84,019.00	394,496.00	-0.6%
6) Enterprise	6000-6999		0.00	335,656.74	335,656.74	350,000.00	0.00	350,000.00	4.3%
7) General Administration	7000-7999		2,874,022.72	590,487.45	3,464,510.17	3,097,157.00	174,340.00	3,271,497.00	-5.6%
8) Plant Services	8000-8999	Except	3,855,814.88	1,855,844.59	5,711,659.47	4,100,541.00	1,891,547.00	5,992,088.00	4.9%
9) Other Outgo	9000-9999	7600-7699	422,393.68	65,000.00	487,393.68	427,740.00	73,788.00	501,528.00	2.9%
10) TOTAL, EXPENDITURES			51,388,408.06	26,624,998.41	78,013,406.47	54,084,282.00	23,094,771.00	77,179,053.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,934,942.36	(12,155,741.62)	3,779,200.74	12,153,138.00	(12,571,954.00)	(418,816.00)	-111.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	10,344.58	85,674.51	96,019.09	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	148,612.00	372,176.94	520,788.94	177,159.00	0.00	177,159.00	-66.0%
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	(13,109,590.01)	13,109,590.01	0.00	(12,314,101.00)	12,314,101.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,247,857.43)	12,823,087.58	(424,769.85)	(12,491,260.00)	12,314,101.00	(177,159.00)	-58.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,687,084.93	667,345.96	3,354,430.89	(338,122.00)	(257,853.00)	(595,975.00)	-117.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,232,656.56	2,127,776.31	9,360,432.87	9,337,807.87	2,795,122.27	12,132,930.14	29.6%
b) Audit Adjustments		9793	(581,933.62)	0.00	(581,933.62)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,650,722.94	2,127,776.31	8,778,499.25	9,337,807.87	2,795,122.27	12,132,930.14	38.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,650,722.94	2,127,776.31	8,778,499.25	9,337,807.87	2,795,122.27	12,132,930.14	38.2%
2) Ending Balance, June 30 (E + F1e)			9,337,807.87	2,795,122.27	12,132,930.14	8,999,685.87	2,537,269.27	11,536,955.14	-4.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	24,693.24	0.00	24,693.24	85,922.00	0.00	85,922.00	248.0%
Stores		9712	51,003.89	0.00	51,003.89	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	7,730.00	0.00	7,730.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,795,122.87	2,795,122.87	0.00	2,537,269.87	2,537,269.87	-9.2%
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	4,379,462.00	0.00	4,379,462.00	6,033,011.00	0.00	6,033,011.00	37.8%
2% REU		9780	1,570,684.00		1,570,684.00				
South County Consortium (SOCC)		9780	227,560.00		227,560.00				
Local Site Donations		9780	581,218.00		581,218.00				
Curriculum Adoptions		9780	1,500,000.00		1,500,000.00				
School Transportation		9780	300,000.00		300,000.00				
Technology Replacement		9780	200,000.00		200,000.00				
2% REU		9780				1,544,000.00		1,544,000.00	
One-Time Mandated Costs		9780				1,633,000.00		1,633,000.00	
South County Consortium (SOCC)		9780				447,560.00		447,560.00	
Local Site Donations		9780				408,451.00		408,451.00	
Curriculum Adoptions		9780				1,400,000.00		1,400,000.00	

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)	
Curriculum Adoptions	1100	9780				100,000.00		100,000.00	
School Transportation	1100	9780				300,000.00		300,000.00	
Technology Replacement	1100	9780				200,000.00		200,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,356,026.00	0.00	2,356,026.00	2,320,700.00	0.00	2,320,700.00	-1.5%
Unassigned/Unappropriated Amount		9790	2,518,892.74	(0.60)	2,518,892.14	560,052.87	(0.60)	560,052.27	-77.8%

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Resource	Description	2015-16		2016-17	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	30,366.00		
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611	0.60	0.60		
4201	NCLB: Title III, Immigrant Education Program	0.00	383.00		
6264	Educator Effectiveness	627,700.79	627,700.79		
6300	Lottery: Instructional Materials	550,404.62	393,710.62		
6512	Special Ed: Mental Health Services	144,685.17	260,651.17		
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	247,850.14	255,829.14		
9010	Other Restricted Local	1,224,481.55	968,628.55		
Total, Restricted Balance		2,795,122.87	2,537,269.87		

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	93,655.00	93,655.00	0.0%
3) Other State Revenue		8300-8599	1,230,645.00	1,000,633.00	-18.7%
4) Other Local Revenue		8600-8799	812,862.73	445,954.00	-45.1%
5) TOTAL, REVENUES			2,137,162.73	1,540,242.00	-27.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	451,487.74	492,926.00	9.2%
2) Classified Salaries		2000-2999	301,776.61	291,564.00	-3.4%
3) Employee Benefits		3000-3999	239,244.30	289,935.00	21.2%
4) Books and Supplies		4000-4999	98,390.16	110,572.00	12.4%
5) Services and Other Operating Expenditures		5000-5999	295,758.11	268,875.00	-9.1%
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	41,372.07	65,351.00	58.0%
9) TOTAL, EXPENDITURES			1,428,028.99	1,519,223.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			709,133.74	21,019.00	-97.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			709,133.74	21,019.00	-97.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	538,815.18	1,247,948.92	131.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			538,815.18	1,247,948.92	131.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			538,815.18	1,247,948.92	131.6%
2) Ending Balance, June 30 (E + F1e)			1,247,948.92	1,268,967.92	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	182.35	0.00	-100.0%
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			500,068.00	500,068.00	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	747,699.27	768,900.62	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.70)	(0.70)	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,403,048.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	182.35		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	817.65		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	82,855.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	214,732.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,701,637.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	200,981.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	182,706.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	70,000.00		
6) TOTAL, LIABILITIES			453,688.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,247,948.92		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	93,655.00	93,655.00	0.0%
TOTAL, FEDERAL REVENUE			93,655.00	93,655.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	144,631.00	0.00	-100.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	770,486.00	770,486.00	0.0%
All Other State Revenue	All Other	8590	315,528.00	230,147.00	-27.1%
TOTAL, OTHER STATE REVENUE			1,230,645.00	1,000,633.00	-18.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,224.48	2,000.00	-61.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	95,428.71	101,190.00	6.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	712,209.54	342,764.00	-51.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			812,862.73	445,954.00	-45.1%
TOTAL, REVENUES			2,137,162.73	1,540,242.00	-27.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	324,562.71	273,866.00	-15.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,925.03	219,060.00	72.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			451,487.74	492,926.00	9.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,228.49	10,189.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	89,695.26	90,412.00	0.8%
Other Classified Salaries		2900	201,852.86	190,963.00	-5.4%
TOTAL, CLASSIFIED SALARIES			301,776.61	291,564.00	-3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	62,940.10	62,003.00	-1.5%
PERS		3201-3202	19,612.41	40,492.00	106.5%
OASDI/Medicare/Alternative		3301-3302	29,654.25	27,967.00	-5.7%
Health and Welfare Benefits		3401-3402	110,136.76	141,371.00	28.4%
Unemployment Insurance		3501-3502	359.59	375.00	4.3%
Workers' Compensation		3601-3602	16,046.57	17,727.00	10.5%
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	494.62	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			239,244.30	289,935.00	21.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	217.56	218.00	0.2%
Books and Other Reference Materials		4200	685.44	686.00	0.1%
Materials and Supplies		4300	73,251.79	90,002.00	22.9%
Noncapitalized Equipment		4400	24,235.37	19,666.00	-18.9%
TOTAL, BOOKS AND SUPPLIES			98,390.16	110,572.00	12.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,957.93	9,073.00	30.4%
Dues and Memberships		5300	1,220.00	1,220.00	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	22,845.92	25,982.00	13.7%
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	255,131.53	222,655.00	-12.7%
Communications		5900	9,602.73	9,945.00	3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			295,758.11	268,875.00	-9.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	41,372.07	65,351.00	58.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,372.07	65,351.00	58.0%
TOTAL, EXPENDITURES			1,428,028.99	1,519,223.00	6.4%

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

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Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	93,655.00	93,655.00	0.0%
3) Other State Revenue		8300-8599	1,230,645.00	1,000,633.00	-18.7%
4) Other Local Revenue		8600-8799	812,862.73	445,954.00	-45.1%
5) TOTAL, REVENUES			2,137,162.73	1,540,242.00	-27.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		916,024.11	824,534.00	-10.0%
2) Instruction - Related Services	2000-2999		338,417.85	456,072.00	34.8%
3) Pupil Services	3000-3999		113,874.72	155,413.00	36.5%
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		41,372.07	65,351.00	58.0%
8) Plant Services	8000-8999		18,340.24	17,853.00	-2.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,428,028.99	1,519,223.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			709,133.74	21,019.00	-97.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			709,133.74	21,019.00	-97.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	538,815.18	1,247,948.92	131.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			538,815.18	1,247,948.92	131.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			538,815.18	1,247,948.92	131.6%
2) Ending Balance, June 30 (E + F1e)			1,247,948.92	1,268,967.92	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	182.35	0.00	-100.0%
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	500,068.00	500,068.00	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	747,699.27	768,900.62	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.70)	(0.70)	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6391	Adult Education Block Grant Program	68.00	68.00
9010	Other Restricted Local	500,000.00	500,000.00
Total, Restricted Balance		500,068.00	500,068.00

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,136,744.53	1,090,000.00	-4.1%
3) Other State Revenue		8300-8599	94,534.48	99,000.00	4.7%
4) Other Local Revenue		8600-8799	810,507.76	790,600.00	-2.5%
5) TOTAL, REVENUES			2,041,786.77	1,979,600.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	913,752.46	955,972.00	4.6%
3) Employee Benefits		3000-3999	468,648.33	515,980.00	10.1%
4) Books and Supplies		4000-4999	706,328.85	647,842.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	38,986.58	36,965.00	-5.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	77,661.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,205,377.22	2,156,759.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(163,590.45)	(177,159.00)	8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	148,612.00	177,159.00	19.2%
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			148,612.00	177,159.00	19.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,978.45)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,494.49	6,516.04	-69.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,494.49	6,516.04	-69.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,494.49	6,516.04	-69.7%
2) Ending Balance, June 30 (E + F1e)			6,516.04	6,516.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,080.76	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	6,516.04	New
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	(4,564.72)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	178,874.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	42,506.59		
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	168,345.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,052.25		
6) Stores		9320	11,080.76		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			415,859.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable					
		9500	8,517.95		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	400,825.69		
4) Current Loans					
		9640			
5) Unearned Revenue					
		9650	0.00		
6) TOTAL, LIABILITIES			409,343.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources					
		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)					
			6,516.04		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,136,744.53	1,090,000.00	-4.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,136,744.53	1,090,000.00	-4.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	94,534.48	99,000.00	4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			94,534.48	99,000.00	4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	769,238.94	750,500.00	-2.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70.20	100.00	42.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	37,616.43	40,000.00	6.3%
Other Local Revenue					
All Other Local Revenue		8699	3,582.19	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			810,507.76	790,600.00	-2.5%
TOTAL, REVENUES			2,041,786.77	1,979,600.00	-3.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	749,802.23	805,721.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	103,467.60	103,398.00	-0.1%
Clerical, Technical and Office Salaries		2400	46,538.04	46,853.00	0.7%
Other Classified Salaries		2900	13,944.59	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			913,752.46	955,972.00	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	99,330.95	125,937.00	26.8%
OASDI/Medicare/Alternative		3301-3302	63,497.89	66,619.00	4.9%
Health and Welfare Benefits		3401-3402	285,730.41	301,371.00	5.5%
Unemployment Insurance		3501-3502	415.25	434.00	4.5%
Workers' Compensation		3601-3602	19,673.83	21,619.00	9.9%
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			468,648.33	515,980.00	10.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	54,573.03	65,453.00	19.9%
Noncapitalized Equipment		4400	2,388.72	2,389.00	0.0%
Food		4700	649,367.10	580,000.00	-10.7%
TOTAL, BOOKS AND SUPPLIES			706,328.85	647,842.00	-8.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	87.03	958.00	1000.8%
Dues and Memberships		5300	321.89	1,468.00	356.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,636.76	4,500.00	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,866.86	2,664.00	42.7%
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	29,042.80	23,398.00	-19.4%
Communications		5900	3,031.24	3,977.00	31.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,986.58	36,965.00	-5.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	77,661.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,661.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,205,377.22	2,156,759.00	-2.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	148,612.00	177,159.00	19.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			148,612.00	177,159.00	19.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			148,612.00	177,159.00	19.2%

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Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,136,744.53	1,090,000.00	-4.1%
3) Other State Revenue		8300-8599	94,534.48	99,000.00	4.7%
4) Other Local Revenue		8600-8799	810,507.76	790,600.00	-2.5%
5) TOTAL REVENUES			2,041,786.77	1,979,600.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,120,648.22	2,149,582.00	1.4%
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		77,661.00	0.00	-100.0%
8) Plant Services	8000-8999		7,068.00	7,177.00	1.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,205,377.22	2,156,759.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(163,590.45)	(177,159.00)	8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	148,612.00	177,159.00	19.2%
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			148,612.00	177,159.00	19.2%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,978.45)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,494.49	6,516.04	-69.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,494.49	6,516.04	-69.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,494.49	6,516.04	-69.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,080.76	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	6,516.04	New
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	(4,564.72)	0.00	-100.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	6,516.04
Total, Restricted Balance		0.00	6,516.04

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	400,000.00	New
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	103,655.87	1,250.00	-98.8%
5) TOTAL REVENUES			103,655.87	401,250.00	287.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,898.04	10,507.00	-3.6%
3) Employee Benefits		3000-3999	5,457.91	5,380.00	-1.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	77,756.44	105,565.00	35.8%
6) Capital Outlay		6000-6999	694,734.54	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			788,846.93	121,452.00	-84.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(685,191.06)	279,798.00	-140.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	314,495.94	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			314,495.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(370,695.12)	279,798.00	-175.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	627,698.29	257,003.17	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,698.29	257,003.17	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			627,698.29	257,003.17	-59.1%
2) Ending Balance, June 30 (E + F1e)			257,003.17	536,801.17	108.9%
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			3,315.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	253,688.17	649,373.17	156.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(112,572.00)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	113,972.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	103,315.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	75,515.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			292,802.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	35,798.90		
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			35,798.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			257,003.17		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	400,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	400,000.00	New
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,014.43	1,250.00	-58.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,641.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,655.87	1,250.00	-98.8%
TOTAL, REVENUES			103,655.87	401,250.00	287.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	10,898.04	10,507.00	-3.6%
TOTAL CLASSIFIED SALARIES			10,898.04	10,507.00	-3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,283.73	1,459.00	13.7%
OASDI/Medicare/Alternative		3301-3302	774.96	769.00	-0.8%
Health and Welfare Benefits		3401-3402	3,161.90	2,910.00	-8.0%
Unemployment Insurance		3501-3502	5.12	5.00	-2.3%
Workers' Compensation		3601-3602	232.20	237.00	2.1%
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			5,457.91	5,380.00	-1.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,002.31	100,000.00	75.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,754.13	5,565.00	-73.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,756.44	105,565.00	35.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	694,734.54	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			694,734.54	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			788,846.93	121,452.00	-84.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	314,495.94	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			314,495.94	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			314,495.94	0.00	-100.0%

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Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	400,000.00	New
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	103,655.87	1,250.00	-98.8%
5) TOTAL, REVENUES			103,655.87	401,250.00	287.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		788,846.93	121,452.00	-84.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			788,846.93	121,452.00	-84.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(685,191.06)	279,798.00	-140.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	314,495.94	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			314,495.94	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(370,695.12)	279,798.00	-175.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	627,698.29	257,003.17	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,698.29	257,003.17	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			627,698.29	257,003.17	-59.1%
2) Ending Balance, June 30 (E + F1e)			257,003.17	536,801.17	108.9%
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		9740	3,315.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	253,688.17	649,373.17	156.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(112,572.00)	New

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
8150	Ongoing & Major Maintenance Account (RMA: Education Cod	3,315.00	0.00
Total, Restricted Balance		3,315.00	0.00

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,201.13	200,000.00	140.4%
5) TOTAL, REVENUES			83,201.13	200,000.00	140.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,420,132.57	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	506,365.28	0.00	-100.0%
6) Capital Outlay		6000-6999	4,061,534.98	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,988,032.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,904,831.70)	200,000.00	-102.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,904,831.70)	200,000.00	-102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,700,290.09	7,795,458.39	-56.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,700,290.09	7,795,458.39	-56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,700,290.09	7,795,458.39	-56.0%
2) Ending Balance, June 30 (E + F1e)			7,795,458.39	7,995,458.39	2.6%
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			7,603,398.89	7,603,398.89	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	192,059.50	392,059.50	104.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,819,716.61		
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	19,018.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,838,735.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	43,276.78		
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			43,276.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,795,458.39		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	83,201.13	200,000.00	140.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,201.13	200,000.00	140.4%
TOTAL, REVENUES			83,201.13	200,000.00	140.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	115,307.06	0.00	-100.0%
Noncapitalized Equipment		4400	5,304,825.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,420,132.57	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	73.02	0.00	-100.0%
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	518.39	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	505,767.97	0.00	-100.0%
Communications		5900	5.90	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			506,365.28	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,061,534.98	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,061,534.98	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,988,032.83	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,201.13	200,000.00	140.4%
5) TOTAL, REVENUES			83,201.13	200,000.00	140.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,988,032.83	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,988,032.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,904,831.70)	200,000.00	-102.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,904,831.70)	200,000.00	-102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,700,290.09	7,795,458.39	-56.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,700,290.09	7,795,458.39	-56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,700,290.09	7,795,458.39	-56.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	7,603,398.89	7,603,398.89	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	192,059.50	392,059.50	104.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	7,603,398.89	7,603,398.89
Total, Restricted Balance		7,603,398.89	7,603,398.89

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	990,713.83	526,000.00	-46.9%
5) TOTAL, REVENUES			990,713.83	526,000.00	-46.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	43,592.25	42,027.00	-3.6%
3) Employee Benefits		3000-3999	21,831.59	21,523.00	-1.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,622.75	36,500.00	-36.7%
6) Capital Outlay		6000-6999	329,629.85	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			452,676.44	100,050.00	-77.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			538,037.39	425,950.00	-20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	54.56	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			54.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			538,091.95	425,950.00	-20.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,593.35	1,127,685.30	91.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,593.35	1,127,685.30	91.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,593.35	1,127,685.30	91.3%
2) Ending Balance, June 30 (E + F1e)			1,127,685.30	1,553,635.30	37.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,127,685.30	1,553,635.30	37.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,142,252.74		
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	54.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,142,307.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,622.00		
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			14,622.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,127,685.30		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,557.37	2,000.00	-43.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	987,156.46	524,000.00	-46.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			990,713.83	526,000.00	-46.9%
TOTAL, REVENUES			990,713.83	526,000.00	-46.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	43,592.25	42,027.00	-3.6%
TOTAL, CLASSIFIED SALARIES			43,592.25	42,027.00	-3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,134.58	5,837.00	13.7%
OASDI/Medicare/Alternative		3301-3302	3,100.46	3,076.00	-0.8%
Health and Welfare Benefits		3401-3402	12,647.85	11,641.00	-8.0%
Unemployment Insurance		3501-3502	20.22	20.00	-1.1%
Workers' Compensation		3601-3602	928.48	949.00	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,831.59	21,523.00	-1.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,535.15	34,500.00	-2.9%
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	22,087.60	2,000.00	-90.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,622.75	36,500.00	-36.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	329,629.85	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			329,629.85	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			452,676.44	100,050.00	-77.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	54 56	0 00	-100 0%
(a) TOTAL, INTERFUND TRANSFERS IN			54 56	0 00	-100 0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0 00	0 0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0 00	0 00	0 0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0 00	0 00	0 0%
Proceeds from Capital Leases		8972	0 00	0 00	0 0%
Proceeds from Lease Revenue Bonds		8973	0 00	0 00	0 0%
All Other Financing Sources		8979	0 00	0 00	0 0%
(c) TOTAL, SOURCES			0 00	0 00	0 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
All Other Financing Uses		7699	0 00	0 00	0 0%
(d) TOTAL, USES			0 00	0 00	0 0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 0%
Contributions from Restricted Revenues		8990	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			0 00	0 00	0 0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			54.56	0 00	-100 0%

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Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	990,713.83	526,000.00	-46.9%
5) TOTAL, REVENUES			990,713.83	526,000.00	-46.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,423.84	63,550.00	-2.9%
8) Plant Services	8000-8999		387,252.60	36,500.00	-90.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			452,676.44	100,050.00	-77.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			538,037.39	425,950.00	-20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	54.56	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			54.56	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			538,091.95	425,950.00	-20.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,593.35	1,127,685.30	91.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,593.35	1,127,685.30	91.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,593.35	1,127,685.30	91.3%
2) Ending Balance, June 30 (E + F1e)			1,127,685.30	1,553,635.30	37.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,127,685.30	1,553,635.30	37.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.24	0.00	-100.0%
5) TOTAL, REVENUES			1.24	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	108.56	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			108.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(107.32)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	54.56	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54.56)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(161.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	161.88	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			161.88	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			161.88	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	163.12		
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			163.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	163.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			163.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0 00	0 00	0.0%
TOTAL FEDERAL REVENUE			0 00	0 00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0 00	0 00	0.0%
Pass-Through Revenues from State Sources		8587	0 00	0 00	0.0%
All Other State Revenue		8590	0 00	0 00	0.0%
TOTAL OTHER STATE REVENUE			0 00	0 00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0 00	0 00	0.0%
Leases and Rentals		8650	0 00	0 00	0.0%
Interest		8660	1 24	0 00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0 00	0 00	0.0%
All Other Transfers In from All Others		8799	0 00	0 00	0.0%
TOTAL OTHER LOCAL REVENUE			1 24	0 00	-100.0%
TOTAL REVENUES			1 24	0 00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	108.56	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			108.56	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			108.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0 00	0 00	0.0%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0 00	0 00	0.0%
Other Authorized Interfund Transfers Out		7619	54 56	0 00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			54 56	0 00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(54.56)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.24	0.00	-100.0%
5) TOTAL, REVENUES			1.24	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		108.56	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			108.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(107.32)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	54.56	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54.56)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(161.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161.88	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161.88	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161.88	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

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

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	894,662.00	716,107.00	-20.0%
4) Other Local Revenue		8600-8799	674,069.02	12,358.00	-98.2%
5) TOTAL, REVENUES			1,568,731.02	728,465.00	-53.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,138.85	744,038.00	4814.8%
6) Capital Outlay		6000-6999	862,988.78	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			878,127.63	744,038.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			690,603.39	(15,573.00)	-102.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	155,235.90	0.00	-100.0%
b) Transfers Out		7600-7629	155,235.90	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			690,603.39	(15,573.00)	-102.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	391,006.23	1,081,609.62	176.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			391,006.23	1,081,609.62	176.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			391,006.23	1,081,609.62	176.6%
2) Ending Balance, June 30 (E + F1e)			1,081,609.62	1,066,036.62	-1.4%
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			416,496.49	416,503.49	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	665,113.13	649,533.13	-2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	531,371.39		
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	814,158.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,345,529.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,006.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	257,913.83		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			263,919.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,081,609.62		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	894,662.00	716,107.00	-20.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			894,662.00	716,107.00	-20.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	631,759.28	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	37,770.93	10,608.00	-71.9%
Interest		8660	4,214.76	1,350.00	-68.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	324.05	400.00	23.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			674,069.02	12,358.00	-98.2%
TOTAL, REVENUES			1,568,731.02	728,465.00	-53.6%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0 00	0 00	0.0%
Travel and Conferences		5200	0 00	0 00	0.0%
Insurance		5400-5450	0 00	0 00	0.0%
Operations and Housekeeping Services		5500	0 00	0 00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0 00	0 00	0.0%
Transfers of Direct Costs		5710	0 00	0 00	0.0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,138 85	744,038 00	4814.8%
Communications		5900	0 00	0 00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,138 85	744,038 00	4814.8%
CAPITAL OUTLAY					
Land		6100	862,988 78	0 00	-100.0%
Land Improvements		6170	0 00	0 00	0.0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0.0%
Equipment		6400	0 00	0 00	0.0%
Equipment Replacement		6500	0 00	0 00	0.0%
TOTAL, CAPITAL OUTLAY			862,988 78	0 00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0 00	0 00	0.0%
To County Offices		7212	0 00	0 00	0.0%
To JPAs		7213	0 00	0 00	0.0%
All Other Transfers Out to All Others		7299	0 00	0 00	0.0%
Debt Service					
Debt Service - Interest		7438	0 00	0 00	0.0%
Other Debt Service - Principal		7439	0 00	0 00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	0 00	0.0%
TOTAL, EXPENDITURES			878,127 63	744,038 00	-15.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	155,235.90	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			155,235.90	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	155,235.90	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			155,235.90	0.00	-100.0%

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

Unaudited Actuals
 Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
 Sonoma County Expenditures by Function

49 40246 000000
 Form 40

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	894,662.00	716,107.00	-20.0%
4) Other Local Revenue		8600-8799	674,069.02	12,358.00	-98.2%
5) TOTAL, REVENUES			1,568,731.02	728,465.00	-53.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		878,127.63	744,038.00	-15.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			878,127.63	744,038.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			690,603.39	(15,573.00)	-102.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	155,235.90	0.00	-100.0%
b) Transfers Out		7600-7629	155,235.90	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
 Sonoma County

Unaudited Actuals
 Expenditures by Function

49 40246 000000
 Form 40

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			690,603.39	(15,573.00)	-102.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	391,006.23	1,081,609.62	176.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			391,006.23	1,081,609.62	176.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			391,006.23	1,081,609.62	176.6%
2) Ending Balance, June 30 (E + F1e)			1,081,609.62	1,066,036.62	-1.4%
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			416,496.49	416,503.49	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	665,113.13	649,533.13	-2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6230	California Clean Energy Jobs Act	416,496.49	416,503.49
Total, Restricted Balance		416,496.49	416,503.49

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,255.72	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,870,101.55	0.00	-100.0%
5) TOTAL REVENUES			9,950,357.27	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,848,982.11	10,023,318.78	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,848,982.11	10,023,318.78	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,375.16	(10,023,318.78)	-9987.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,375.16	(10,023,318.78)	-9987.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,068,267.28	10,169,642.44	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,068,267.28	10,169,642.44	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,068,267.28	10,169,642.44	1.0%
2) Ending Balance, June 30 (E + F1e)			10,169,642.44	146,323.66	-98.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	10,169,642.44	146,323.66	-98.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,169,642.44		
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			10,169,642.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,169,642.44		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	80,255.72	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,255.72	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,164,037.58	0.00	-100.0%
Unsecured Roll		8612	436,847.46	0.00	-100.0%
Prior Years' Taxes		8613	9,060.31	0.00	-100.0%
Supplemental Taxes		8614	212,757.82	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	41,647.74	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	5,750.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,870,101.55	0.00	-100.0%
TOTAL REVENUES			9,950,357.27	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,278,511.40	6,430,921.60	2.4%
Bond Interest and Other Service Charges		7434	3,570,470.71	3,592,397.18	0.6%
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)			9,848,982.11	10,023,318.78	1.8%
TOTAL EXPENDITURES			9,848,982.11	10,023,318.78	1.8%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	80,255.72	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,870,101.55	0.00	-100.0%
5) TOTAL, REVENUES			9,950,357.27	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,848,982.11	10,023,318.78	1.8%
10) TOTAL, EXPENDITURES			9,848,982.11	10,023,318.78	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			101,375.16	(10,023,318.78)	-9987.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,375.16	(10,023,318.78)	-9987.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,068,267.28	10,169,642.44	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,068,267.28	10,169,642.44	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,068,267.28	10,169,642.44	1.0%
2) Ending Balance, June 30 (E + F1e)			10,169,642.44	146,323.66	-98.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	10,169,642.44	146,323.66	-98.6%

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

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,482.23	0.00	-100.0%
5) TOTAL, REVENUES			12,482.23	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	94.50	0.00	-100.0%
3) Employee Benefits		3000-3999	2.01	0.00	-100.0%
4) Books and Supplies		4000-4999	16,157.18	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	1,248.98	0.00	-100.0%
6) Depreciation		6000-6999	5,881.53	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,384.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(10,901.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,792.09	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,792.09)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(30,694.06)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,487.63	11,793.57	-72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,487.63	11,793.57	-72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,487.63	11,793.57	-72.2%
2) Ending Net Position, June 30 (E + F1e)			11,793.57	11,793.57	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,421.15	1,421.15	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,372.42	10,372.42	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,206.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			31,628.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	42.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,792.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			19,834.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			11,793.57		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	239.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,243.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,482.23	0.00	-100.0%
TOTAL, REVENUES			12,482.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	94.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			94.50	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	2.01	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%
TOTAL, EMPLOYEE BENEFITS			2.01	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,157.18	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,157.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	536.65	0.00	-100.0%
Communications		5900	712.33	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,248.98	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	5,881.53	0.00	-100.0%
TOTAL, DEPRECIATION			5,881.53	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			23,384.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	19,792.09	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,792.09	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,792.09)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,482.23	0.00	-100.0%
5) TOTAL, REVENUES			12,482.23	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		23,384.20	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,384.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,901.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,792.09	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,792.09)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(30,694.06)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,487.63	11,793.57	-72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,487.63	11,793.57	-72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,487.63	11,793.57	-72.2%
2) Ending Net Position, June 30 (E + F1e)			11,793.57	11,793.57	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,421.15	1,421.15	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,372.42	10,372.42	0.0%

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

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,354.88	50,406.00	-49.8%
5) TOTAL, REVENUES			100,354.88	50,406.00	-49.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	56,163.15	50,000.00	-11.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			56,163.15	50,000.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,191.73	406.00	-99.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,546.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,546.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,645.73	406.00	-98.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	198,881.80	224,527.53	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,881.80	224,527.53	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			198,881.80	224,527.53	12.9%
2) Ending Net Position, June 30 (E + F1e)			224,527.53	224,933.53	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	224,527.53	224,933.53	0.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	261,378.08		
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	2,636.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	56.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			264,070.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	3,502.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	36,040.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			39,542.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			224,527.53		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,484.81	406.00	-72.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	98,870.07	50,000.00	-49.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,354.88	50,406.00	-49.8%
TOTAL, REVENUES			100,354.88	50,406.00	-49.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	56,163.15	50,000.00	-11.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			56,163.15	50,000.00	-11.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			56,163.15	50,000.00	-11.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	18,546.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,546.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,546.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,354.88	50,406.00	-49.8%
5) TOTAL, REVENUES			100,354.88	50,406.00	-49.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		56,163.15	50,000.00	-11.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			56,163.15	50,000.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,191.73	406.00	-99.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,546.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,546.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,645.73	406.00	-98.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	198,881.80	224,527.53	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,881.80	224,527.53	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			198,881.80	224,527.53	12.9%
2) Ending Net Position, June 30 (E + F1e)			224,527.53	224,933.53	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	224,527.53	224,933.53	0.2%

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

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,524.91	1,321.00	-47.7%
5) TOTAL, REVENUES			2,524.91	1,321.00	-47.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	180.09	321.00	78.2%
5) Services and Other Operating Expenses		5000-5999	0.00	1,000.00	New
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			180.09	1,321.00	633.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,344.82	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,344.82	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	110,294.94	112,639.76	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,294.94	112,639.76	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			110,294.94	112,639.76	2.1%
2) Ending Net Position, June 30 (E + F1e)			112,639.76	112,639.76	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	112,639.76	112,639.76	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,857.52		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	99,780.82		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			112,639.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			112,639.76		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,275.91	1,000.00	-56.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	249.00	321.00	28.9%
TOTAL, OTHER LOCAL REVENUE			2,524.91	1,321.00	-47.7%
TOTAL, REVENUES			2,524.91	1,321.00	-47.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0 00	0 00	0 0%
Certificated Pupil Support Salaries		1200	0 00	0 00	0 0%
Certificated Supervisors' and Administrators' Salaries		1300	0 00	0 00	0 0%
Other Certificated Salaries		1900	0 00	0 00	0 0%
TOTAL, CERTIFICATED SALARIES			0 00	0 00	0 0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0 00	0 00	0 0%
Classified Support Salaries		2200	0 00	0 00	0 0%
Classified Supervisors' and Administrators' Salaries		2300	0 00	0 00	0 0%
Clerical, Technical and Office Salaries		2400	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 0%
TOTAL, CLASSIFIED SALARIES			0 00	0 00	0 0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 0%
Workers' Compensation		3601-3602	0 00	0 00	0 0%
OPEB, Allocated		3701-3702	0 00	0 00	0 0%
OPEB, Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%
TOTAL, EMPLOYEE BENEFITS			0 00	0 00	0 0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0 00	0 00	0 0%
Books and Other Reference Materials		4200	0 00	0 00	0 0%
Materials and Supplies		4300	180 09	321 00	78.2%
Noncapitalized Equipment		4400	0 00	0 00	0 0%
Food		4700	0 00	0 00	0 0%
TOTAL, BOOKS AND SUPPLIES			180 09	321 00	78.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	1,000.00	New
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			180.09	1,321.00	633.5%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,524.91	1,321.00	-47.7%
5) TOTAL, REVENUES			2,524.91	1,321.00	-47.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		180.09	321.00	78.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	1,000.00	New
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			180.09	1,321.00	633.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,344.82	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,344.82	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	110,294.94	112,639.76	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,294.94	112,639.76	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			110,294.94	112,639.76	2.1%
2) Ending Net Position, June 30 (E + F1e)			112,639.76	112,639.76	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	112,639.76	112,639.76	0.0%

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Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	859.53	858.79	859.53	894.30	894.30	894.30
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	859.53	858.79	859.53	894.30	894.30	894.30
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	859.53	858.79	859.53	894.30	894.30	894.30

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,266,886.00		4,266,886.00	0.00		4,266,886.00
Work in Progress	199,695.00	5,655,883.00	5,855,578.00	1,405,000.00	5,855,578.00	1,405,000.00
Total capital assets not being depreciated	4,466,581.00	5,655,883.00	10,122,464.00	1,405,000.00	5,855,578.00	5,671,886.00
Capital assets being depreciated:						
Land Improvements	15,244,505.00	31,652.00	15,276,157.00	3,835,000.00	0.00	19,111,157.00
Buildings	137,226,597.05	1,582,136.00	138,808,733.05	2,642,000.00	0.00	141,450,733.05
Equipment	6,433,901.00	236,724.00	6,670,625.00	4,440,000.00	0.00	11,110,625.00
Total capital assets being depreciated	158,905,003.05	1,850,512.00	160,755,515.05	10,917,000.00	0.00	171,672,515.05
Accumulated Depreciation for:						
Land Improvements	(7,440,312.05)	(732,432.00)	(8,172,744.05)	(750,000.00)	0.00	(8,922,744.05)
Buildings	(58,624,565.12)	(4,109,011.00)	(62,733,576.12)	(4,200,000.00)	0.00	(66,933,576.12)
Equipment	(5,711,335.46)	(283,162.00)	(5,994,497.46)	(280,000.00)	0.00	(6,274,497.46)
Total accumulated depreciation	(71,776,212.63)	(5,124,605.00)	(76,900,817.63)	(5,230,000.00)	0.00	(82,130,817.63)
Total capital assets being depreciated, net	87,128,790.42	(3,274,093.00)	83,854,697.42	5,687,000.00	0.00	89,541,697.42
Governmental activity capital assets, net	91,595,371.42	2,381,790.00	93,977,161.42	7,092,000.00	5,855,578.00	95,213,583.42
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(49,530.00)		(49,530.00)			(49,530.00)
Total accumulated depreciation	(49,530.00)	0.00	(49,530.00)	0.00	0.00	(49,530.00)
Total capital assets being depreciated, net	7,303.00	0.00	7,303.00	0.00	0.00	7,303.00
Business-type activity capital assets, net	7,303.00	0.00	7,303.00	0.00	0.00	7,303.00

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	74,417,745.00	(330,959.00)	74,086,776.00		6,278,511.00	67,808,265.00	6,385,922.00
State School Building Loans Payable		0.00	0.00			0.00	
Certificates of Participation Payable		0.00	0.00			0.00	
Capital Leases Payable	2,471,587.00	0.00	2,471,587.00		205,500.00	2,266,087.00	213,797.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	581,934.00	(581,934.00)	0.00			0.00	
Net Pension Liability		49,121,727.00	49,121,727.00			49,121,727.00	
Net OPEB Obligation	57,738.00	(703.00)	57,035.00			57,035.00	29,089.00
Compensated Absences Payable	476,733.00		476,733.00	0.00	6,162.00	470,571.00	35,000.00
Governmental activities long-term liabilities	78,005,737.00	48,208,121.00	126,213,858.00	0.00	6,490,173.00	119,723,685.00	6,663,808.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	346,206.00		603,183.09	949,389.09
2. State Lottery Revenue	8560	1,103,327.44		366,383.50	1,469,710.94
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)		1,449,533.44	0.00	969,566.59	2,419,100.03
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	495,407.15			495,407.15
2. Classified Salaries	2000-2999	50,407.58			50,407.58
3. Employee Benefits	3000-3999	176,598.09			176,598.09
4. Books and Supplies	4000-4999	53,128.65		418,988.99	472,117.64
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,405.00			4,405.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			172.98	172.98
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)		779,946.47	0.00	419,161.97	1,199,108.44
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	669,586.97	0.00	550,404.62	1,219,991.59
D. COMMENTS:					
This expenditures is for instructional software licensing and should have been coded to materials and supplies.					

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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	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	40,128,739.29		40,128,739.29			41,528,339.83
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,466.75		7,466.75			7,443.17
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2014-15			Adjustments to 2015-16		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2015-16 P2 Report			2016-17 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	6,305.98		6,305.98	6,230.75		6,230.75
2. Total Charter Schools ADA (Form A, Line C9)	859.53	277.66	1,137.19	894.30	281.73	1,176.03
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7,443.17			7,406.78
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2015-16 Actual			2016-17 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	252,190.82		252,190.82	247,207.00		247,207.00
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)	26,258,043.94		26,258,043.94	26,445,635.00		26,445,635.00
5. Unsecured Roll Taxes (Object 8042)	1,061,809.84		1,061,809.84	1,039,022.00		1,039,022.00
6. Prior Years' Taxes (Object 8043)	27,379.15		27,379.15	0.00		0.00
7. Supplemental Taxes (Object 8044)	792,448.69		792,448.69	684,000.00		684,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,881,714.00		1,881,714.00	1,658,271.00		1,658,271.00
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)	3,246,769.57		3,246,769.57	128,000.00		128,000.00
12. Parcel Taxes (Object 8621)	1,906,987.44		1,906,987.44	1,895,000.00		1,895,000.00
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)	(1,213,674.00)	1,157,359.00	(56,315.00)	(1,162,072.00)	1,162,072.00	0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	34,213,669.45	1,157,359.00	35,371,028.45	30,935,063.00	1,162,072.00	32,097,135.00
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)	34,213,669.45	1,157,359.00	35,371,028.45	30,935,063.00	1,162,072.00	32,097,135.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19 Medicare (Enter federally mandated amounts only from objs 3301 & 3302, do not include negotiated amounts)			646,133.74			657,470.00
OTHER EXCLUSIONS						
20 Americans with Disabilities Act						
21 Unreimbursed Court Mandated Desegregation Costs						
22 Other Unfunded Court-ordered or Federal Mandates						
23 TOTAL EXCLUSIONS (Lines C19 through C22)			646,133.74			657,470.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24 LCFF - CY (objects 8011 and 8012)	27,434,075.00	864,179.00	28,298,254.00	32,783,896.00	974,305.00	33,758,201.00
25 LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(118,549.00)	156.00	(118,393.00)	0.00	0.00	0.00
26 TOTAL STATE AID RECEIVED (Lines C24 plus C25)	27,315,526.00	864,335.00	28,179,861.00	32,783,896.00	974,305.00	33,758,201.00
DATA FOR INTEREST CALCULATION						
27 Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	81,792,607.21	2,798,894.69	84,591,501.90	76,760,237.00	2,801,409.00	79,561,646.00
28 Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	88,175.55	4,526.05	92,701.60	46,513.00	13,113.00	59,626.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2015-16 Actual			2016-17 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			40,128,739.29			41,528,339.83
2. Inflation Adjustment			1,038.2			1,053.7
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9968			0.9951
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			41,528,339.83			43,543,995.46
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			35,371,028.45			32,097,135.00
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)			893,180.40			888,813.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			6,803,445.12			12,104,330.46
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,803,445.12			12,104,330.46
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])			46,268.60			33,150.81
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			35,417,297.05			32,130,285.81
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			6,757,176.52			12,071,179.65
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			35,417,297.05			
b. State Subventions (Line D8)			6,757,176.52			
c. Less: Excluded Appropriations (Line C23)			646,133.74			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			41,528,339.83			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			41,528,339.83			43,543,995.46
12. Appropriations Subject to the Limit (Line D9d)			41,528,339.83			

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

ADA Adjustment due to External Charter School - Live Oak

Medicare adjustment includes total PCS + Live Oak

Chris Thomas
Gann Contact Person

707-778-4621
Contact Phone Number

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)
1000 - Certificated Salaries	34,340,043.99	301	0.00	303	34,340,043.99	305	522,380.69		307	33,817,663.30
2000 - Classified Salaries	11,593,965.62	311	72,207.58	313	11,521,758.04	315	893,464.62		317	10,628,293.42
3000 - Employee Benefits	18,662,096.69	321	28,625.51	323	18,633,471.18	325	590,990.23		327	18,042,480.95
4000 - Books, Supplies Equip Replace. (6500)	2,551,657.75	331	353,677.27	333	2,197,980.48	335	584,021.75		337	1,613,958.73
5000 - Services... & 7300 - Indirect Costs	10,340,673.57	341	17,658.78	343	10,323,014.79	345	3,489,588.24		347	6,833,426.55
TOTAL					77,016,268.48	365			TOTAL	70,935,822.95

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	
1. Teacher Salaries as Per EC 41011		1100	27,424,814.61
2. Salaries of Instructional Aides Per EC 41011		2100	2,676,476.18
3. STRS		3101 & 3102	4,542,407.63
4. PERS		3201 & 3202	412,557.80
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	652,473.31
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	6,203,030.98
7. Unemployment Insurance		3501 & 3502	17,394.92
8. Workers' Compensation Insurance		3601 & 3602	658,892.22
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			42,588,047.65
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
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			42,588,047.65
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			60.04%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.04%
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)	70,935,822.95
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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) 1,846,308.01
- 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) 62,749,798.29

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) 2.94%

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)	2,645,899.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	275,173.50
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	23,350.00
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)	166,774.62
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)	3,111,197.52
9. Carry-Forward Adjustment (Part IV, Line F)	384,656.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,495,854.13

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	50,463,968.20
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,305,061.05
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,997,852.07
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	351,815.04
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	396,833.03
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	335,656.74
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	624,000.34
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)	7,921.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,199.00
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)	5,505,831.65
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)	1,386,656.92
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)	2,127,716.22
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)	76,510,511.26

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 4.07%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18) 4.57%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,111,197.52</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>66,092.75</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.65%) times Part III, Line B18); zero if negative	<u>384,656.61</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.65%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.96%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>384,656.61</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>384,656.61</u>

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(119,033.07)				
Other Sources/Uses Detail					96,019.09	520,788.94		
Fund Reconciliation							4,508,510.31	4,749,656.1
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	0.0
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.0
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	41,372.07	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							214,732.76	182,706.1
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	0.0
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	77,661.00	0.00				
Other Sources/Uses Detail					148,612.00	0.00		
Fund Reconciliation							15,052.25	400,825.0
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					314,495.94	0.00		
Fund Reconciliation							75,515.00	0.0
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
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	0.0
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							19,018.56	0.0
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					54.56	0.00		
Fund Reconciliation							54.56	0.0
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	0.0
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	54.56		
Fund Reconciliation							0.00	163.0
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					155,235.90	155,235.90		
Fund Reconciliation							814,158.11	257,913.1
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	0.0
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.0
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	0.0

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	19,792.09		
Fund Reconciliation							0.00	19,792.09
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	18,546.00		
Fund Reconciliation							56.10	36,040.00
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
TOTALS	0.00	0.00	119,033.07	(119,033.07)	714,417.49	714,417.49	5,647,097.85	5,847,097.85

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	48,263,553.28	2,751,405.21	51,014,958.49	2,366,960.11	53,381,918.60	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,603,868.93	36,291.37	1,640,160.30	76,099.13	1,716,259.43	
3300	Independent Study Centers	634,578.40	14,903.48	649,483.88	30,134.35	679,618.23	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	397,402.73	8,878.52	406,281.25	18,850.38	425,131.63	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	57,029.80	0.00	57,029.80	2,646.03	59,675.83	
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	1,181,164.92	23,848.77	1,205,013.69	55,909.47	1,260,923.16	
4850	Migrant Education	285,456.14	0.00	285,456.14	13,244.42	298,700.56	
5000-5999	Special Education	17,046,085.41	351,278.38	17,397,363.79	807,192.00	18,204,555.79	
6000	Regional Occupational Ctr/Prg (ROC/P)	647,132.10	21,191.56	668,323.66	31,008.46	699,332.12	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	132,199.77	0.00	132,199.77	6,133.72	138,333.49	
8500	Child Care and Development Services	265,262.46	0.00	265,262.46	12,307.48	277,569.94	
Other Costs							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	163,057.69	163,057.69	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(119,033.07)	(119,033.07)	
----	Total General Fund and Charter Schools Funds Expenditures	70,513,733.94	3,207,799.29	73,721,533.23	3,464,510.17	78,534,195.39	

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	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	33,680,150 50	1,814,138 85	767,170 26	4,316,747 72	3,515,044 68	1,080 00	351,815 04			3,817,406 23	0 00	48,263,553 28
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	1,082,388 38	0 00	0 00	356,491 61	78,001 23	0 00	0 00			86,987 71	0 00	1,603,868 93
3300	Independent Study Centers	442,440 08	0 00	247 07	138,661 63	37,235 08	0 00	0 00			15,994 54	0 00	634,578 40
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 Specialized Secondary Programs	289,711 52	0 00	0 00	107,070 47	0 00	0 00	0 00			620 74	0 00	397,402 73
3700		0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3800	Career Technical Education	43,913 30	6,765 83	0 00	0 00	0 00	6,350 67	0 00			0 00	0 00	57,029 80
4110	Regular Education, Adult Independent Study Centers	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4610		0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4620	Adult Correctional Education Adult Career Technical Education	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4630		0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4760	Bilingual	927,877 51	0 00	0 00	0 00	253,287 41	0 00	0 00			0 00	0 00	1,181,164 92
4850	Migrant Education	285,184 84	0 00	0 00	71 30	0 00	0 00	0 00			0 00	0 00	285,456 14
5000-5999	Special Education	13,458,393 58	767,972 07	0 00	33,295 70	1,718,534 09	1,012,907 07	0 00			54,982 90	0 00	17,046,085 41
6000	ROC/P	647,132 10	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	647,132 10
Other Goals													
7110	Nonagency - Educational	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
7150	Nonagency - Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
8100	Community Services		0 00	0 00	0 00	0 00	0 00		132,199 77	0 00	0 00	0 00	132,199 77
8500	Child Care and Development Services	0 00	0 00	0 00	0 00	385 49	0 00	0 00	264,633 26	0 00	243 71	0 00	265,262 46
Total Direct Charged Costs		50,857,391 81	2,588,876 75	767,417 33	4,952,338 43	5,602,487 98	1,020,337 74	351,815 04	396,833 03	0 00	3,976,235 83	0 00	70,513,733 94

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	190,536.37	1,507,602.22	1,053,266.62	2,751,405.21	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	7,513.93	28,777.44	0.00	36,291.37	
3300	Independent Study Centers	2,914.88	11,990.60	0.00	14,905.48	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	1,684.16	7,194.36	0.00	8,878.52	
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	4,663.81	19,184.96	0.00	23,848.77	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	37,763.96	143,887.21	169,627.21	351,278.38	
6000	ROC/P	4,404.72	16,786.84	0.00	21,191.56	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		249,481.83	1,735,423.63	1,222,893.83	3,207,799.29	

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	624,000.34
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	23,350.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,653,820.40
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	282,372.50
5 Total Central Administration Costs in General Fund and Charter Schools Funds	3,583,543.24
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	70,513,733.94
2 Total Allocated Costs (from Form PCR, Column 2, Total)	3,207,799.29
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	73,721,533.23
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,386,656.92
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,127,716.22
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	3,514,373.14
D. Total Direct Charged and Allocated Costs (B3 + C5)	77,235,906.37
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.64%

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)	4,312.63				4,312.63
Enterprise (Objects 1000-5999, 6400, and 6500)		335,656.74			335,656.74
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,008,182.62	1,008,182.62
Total Other Costs	4,312.63	335,656.74	0.00	1,008,182.62	1,348,151.99

	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	3,818.54	245,663.30	1,735,423.64	0.00	1,222,893.83
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten					628.66		534.00
1110 Regular Education, K-12			294.15	294.15			
3100 Alternative Schools							
3200 Continuation Schools			11.60	11.60	12.00		
3300 Independent Study Centers			4.50	4.50	5.00		
3400 Opportunity Schools							
3550 Community Day Schools			2.60	2.60	3.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual			7.20	7.20	8.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			58.30	58.30	60.00		86.00
6000 ROC/IP			6.80	6.80	7.00		
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	385.15	385.15	723.66	0.00	620.00

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	78,534,195.41
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,040,227.62
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	396,718.69
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	26,968.92
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	380,721.68
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	520,788.94
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	335,656.74
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)				1,660,854.97
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	163,590.45
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)				73,996,703.27

		2015-16 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		7,142.80
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,359.62
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	70,278,175.85	9,827.42
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)	70,278,175.85	9,827.42
B. Required effort (Line A.2 times 90%)	63,250,358.27	8,844.68
C. Current year expenditures (Line I.E and Line II.B)	73,996,703.27	10,359.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	599,481.04	0.00	0.00	0.00	252,127.89	1,267,890.38	3,371,675.85		5,491,175.16
2000-2999	Classified Salaries	87,075.34	0.00	0.00	0.00	117,736.15	1,140,888.84	1,153,970.74		2,499,671.07
3000-3999	Employee Benefits	257,424.90	0.00	0.00	0.00	128,673.13	1,066,292.00	2,011,469.50		3,463,859.53
4000-4999	Books and Supplies	15,802.68	0.00	0.00	0.00	3,988.76	93,874.71	14,169.12		127,835.27
5000-5999	Services and Other Operating Expenditures	1,183,683.55	0.00	0.00	0.00	437,666.22	3,120,274.13	732,859.48		5,474,483.38
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	2,143,467.51	0.00	0.00	0.00	940,192.15	6,689,220.06	7,284,144.69	0.00	17,057,024.41
7310	Transfers of Indirect Costs	287,943.23	0.00	0.00	0.00	10,044.85	5,698.04	0.00		303,686.12
7350	Transfers of Indirect Costs - Interfund	173,301.80	0.00	0.00	0.00	0.00	0.00	0.00		173,301.80
PCRA	Program Cost Report Allocations	351,278.36	0.00	0.00	0.00	0.00	0.00	0.00		351,278.36
	Total Indirect Costs and PCR Allocations	812,523.39	0.00	0.00	0.00	10,044.85	5,698.04	0.00	0.00	828,266.28
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	109,199.07	0.00	53,023.08		162,222.15
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	2,587.40	186,735.16	746,891.30		936,213.86
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	36,168.59	123,760.83	448,212.46		608,141.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,093.92	0.00	0.00		2,093.92
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	271,916.22	0.00	0.00		271,916.22
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	421,965.20	310,495.99	1,248,126.84	0.00	1,980,588.03
7310	Transfers of Indirect Costs	56,889.73	0.00	0.00	0.00	10,044.85	0.00	0.00		66,934.58
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	56,889.73	0.00	0.00	0.00	10,044.85	0.00	0.00	0.00	66,934.58
	TOTAL BEFORE OBJECT 8980	56,889.73	0.00	0.00	0.00	432,010.05	310,495.99	1,248,126.84	0.00	2,047,522.61
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									182,318.96
										1,865,203.65

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	599,481.04	0.00	0.00	0.00	142,928.82	1,267,890.38	3,318,652.77		5,328,953.01
2000-2999	Classified Salaries	87,075.34	0.00	0.00	0.00	115,148.75	954,153.68	407,079.44		1,563,457.21
3000-3999	Employee Benefits	257,424.90	0.00	0.00	0.00	92,504.54	942,531.17	1,563,257.04		2,855,717.65
4000-4999	Books and Supplies	15,802.88	0.00	0.00	0.00	1,894.84	93,874.71	14,169.12		125,741.35
5000-5999	Services and Other Operating Expenditures	1,183,683.55	0.00	0.00	0.00	165,750.00	3,120,274.13	732,859.48		5,202,567.16
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	2,143,467.51	0.00	0.00	0.00	518,226.95	6,378,724.07	6,036,017.85	0.00	15,076,436.38
7310	Transfers of Indirect Costs	231,053.50	0.00	0.00	0.00	0.00	5,698.04	0.00		236,751.54
7350	Transfers of Indirect Costs - Interfund	173,301.80	0.00	0.00	0.00	0.00	0.00	0.00		173,301.80
PCRA	Program Cost Report Allocations	351,278.36								351,278.36
	Total Indirect Costs and PCR Allocations	755,633.66	0.00	0.00	0.00	0.00	5,698.04	0.00	0.00	761,331.70
	TOTAL BEFORE OBJECT 8980	2,899,101.17	0.00	0.00	0.00	518,226.95	6,384,422.11	6,036,017.85	0.00	15,837,768.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									182,318.96
	TOTAL COSTS									16,020,087.04
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	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	1,417.52		1,417.52
5000-5999	Services and Other Operating Expenditures	10,939.00	0.00	0.00	0.00	0.00	(719,990.08)	726,018.98		16,967.90
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	10,939.00	0.00	0.00	0.00	0.00	(719,990.08)	727,436.50	0.00	18,385.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	10,939.00	0.00	0.00	0.00	0.00	(719,990.08)	727,436.50	0.00	18,385.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									182,318.96
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)									9,678,868.04
	TOTAL COSTS									9,879,572.42

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

2014-15 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	14,121,797.59	8,675,682.53
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)	14,121,797.59	8,675,682.53
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	1,127.50	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	1,127.50	

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	17,885,290.69		
b. Less: Expenditures paid from federal sources	1,865,203.65		
c. Expenditures paid from state and local sources	16,020,087.04	14,121,797.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,020,087.04	14,121,797.59	1,898,289.45
d. Special education unduplicated pupil count	1,171	1,128	
e. Per capita state and local expenditures (A1c/A1d)	13,680.69	12,519.32	1,161.37

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	16,020,087.04		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,020,087.04	0.00	16,020,087.04
b. Special education unduplicated pupil count	1,171		
c. Per capita state and local expenditures (A2a/A2b)	13,680.69	0.00	13,680.69

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	9,879,572.42	8,675,682.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,879,572.42	8,675,682.53	1,203,889.89
b. Per capita local expenditures (B1a/A1d)	8,436.87	7,691.21	745.66

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	9,879,572.42		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,879,572.42	0.00	9,879,572.42
b. Special education unduplicated pupil count	1,171		
c. Per capita local expenditures (B2a/B2b)	8,436.87	0.00	8,436.87

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

Chris Thomas
Contact Name

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Chief Business Office
Title

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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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	837,402.00	0.00	0.00	0.00	170,086.00	1,488,021.00	3,665,929.00		6,161,438.00
2000-2999	Classified Salaries	123,561.00	0.00	0.00	0.00	1,665.00	1,334,253.00	1,203,715.00		2,663,194.00
3000-3999	Employee Benefits	322,032.00	0.00	0.00	0.00	63,066.00	1,252,716.00	2,078,897.00		3,716,711.00
4000-4999	Books and Supplies	16,007.00	0.00	0.00	0.00	2,495.00	71,650.00	27,886.00		118,038.00
5000-5999	Services and Other Operating Expenditures	1,808,074.00	0.00	0.00	0.00	455,411.00	3,153,984.00	809,929.00		6,227,398.00
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	3,107,076.00	0.00	0.00	0.00	692,723.00	7,300,624.00	7,786,356.00	0.00	18,886,779.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	14,348.00	0.00	0.00		14,348.00
7350	Transfers of Indirect Costs - Interfund	113,974.00	0.00	0.00	0.00	0.00	0.00	0.00		113,974.00
	Total Indirect Costs	113,974.00	0.00	0.00	0.00	14,348.00	0.00	0.00	0.00	128,322.00
	TOTAL COSTS	3,221,050.00	0.00	0.00	0.00	707,071.00	7,300,624.00	7,786,356.00	0.00	19,015,101.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	837,402.00	0.00	0.00	0.00	0.00	1,488,021.00	3,610,983.00		5,936,406.00
2000-2999	Classified Salaries	123,561.00	0.00	0.00	0.00	0.00	1,144,543.00	436,271.00		1,704,375.00
3000-3999	Employee Benefits	322,032.00	0.00	0.00	0.00	0.00	1,123,761.00	1,579,975.00		3,025,768.00
4000-4999	Books and Supplies	16,007.00	0.00	0.00	0.00	0.00	71,650.00	27,886.00		115,543.00
5000-5999	Services and Other Operating Expenditures	1,808,074.00	0.00	0.00	0.00	205,842.00	3,171,464.00	809,929.00		5,995,309.00
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	3,107,076.00	0.00	0.00	0.00	205,842.00	6,999,439.00	6,465,044.00	0.00	16,777,401.00
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	113,974.00	0.00	0.00	0.00	0.00	0.00	0.00		113,974.00
	Total Indirect Costs	113,974.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,974.00
	TOTAL BEFORE OBJECT 8980	3,221,050.00	0.00	0.00	0.00	205,842.00	6,999,439.00	6,465,044.00	0.00	16,891,375.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									159,627.00
	TOTAL COSTS									17,051,002.00

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	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	1,796,363.00	0.00	0.00	0.00	0.00	(795,399.00)	799,302.00		1,800,266.00
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	1,796,363.00	0.00	0.00	0.00	0.00	(795,399.00)	799,302.00	0.00	1,800,266.00
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	1,796,363.00	0.00	0.00	0.00	0.00	(795,399.00)	799,302.00	0.00	1,800,266.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									159,627.00
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)									10,194,469.00
	TOTAL COSTS									12,154,362.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT											
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											1,171
1000-1999	Certificated Salaries	599,481.04	0.00	0.00	0.00	252,127.89	1,267,890.38	3,371,675.85		5,491,175.16	
2000-2999	Classified Salaries	87,075.34	0.00	0.00	0.00	117,736.15	1,140,888.84	1,153,970.74		2,499,671.07	
3000-3999	Employee Benefits	257,424.90	0.00	0.00	0.00	128,673.13	1,066,292.00	2,011,469.50		3,463,859.53	
4000-4999	Books and Supplies	15,802.68	0.00	0.00	0.00	3,988.76	93,874.71	14,169.12		127,835.27	
5000-5999	Services and Other Operating Expenditures	1,183,693.55	0.00	0.00	0.00	437,666.22	3,120,274.13	732,859.48		5,474,483.38	
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	2,143,467.51	0.00	0.00	0.00	940,192.15	6,689,220.06	7,284,144.69	0.00	17,057,024.41	
7310	Transfers of Indirect Costs	287,943.23	0.00	0.00	0.00	10,044.85	5,698.04	0.00		303,686.12	
7350	Transfers of Indirect Costs - Interfund	173,301.80	0.00	0.00	0.00	0.00	0.00	0.00		173,301.80	
PCRA	Program Cost Report Allocations (non-add)	351,278.36	0.00	0.00	0.00	0.00	0.00	0.00		351,278.36	
	Total Indirect Costs	461,245.03	0.00	0.00	0.00	10,044.85	5,698.04	0.00	0.00	476,987.92	
	TOTAL COSTS	2,604,712.54	0.00	0.00	0.00	950,237.00	6,694,918.10	7,284,144.69	0.00	17,534,012.33	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	109,199.07	0.00	53,023.08		162,222.15	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	2,587.40	186,735.16	746,891.30		936,213.86	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	36,168.59	123,760.83	448,212.46		608,141.88	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,093.92	0.00	0.00		2,093.92	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	271,916.22	0.00	0.00		271,916.22	
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	421,965.20	310,495.99	1,248,126.84	0.00	1,980,588.03	
7310	Transfers of Indirect Costs	56,889.73	0.00	0.00	0.00	10,044.85	0.00	0.00		66,934.58	
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	56,889.73	0.00	0.00	0.00	10,044.85	0.00	0.00	0.00	66,934.58	
	TOTAL BEFORE OBJECT 8980	56,889.73	0.00	0.00	0.00	432,010.05	310,495.99	1,248,126.84	0.00	2,047,522.61	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										
	TOTAL COSTS									182,318.96	
										1,865,203.65	

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	599,481.04	0.00	0.00	0.00	142,928.82	1,267,890.38	3,318,652.77		5,328,953.01
2000-2999	Classified Salaries	87,075.34	0.00	0.00	0.00	115,148.75	954,153.68	407,079.44		1,563,457.21
3000-3999	Employee Benefits	257,424.90	0.00	0.00	0.00	92,504.54	942,531.17	1,563,257.04		2,855,717.65
4000-4999	Books and Supplies	15,802.68	0.00	0.00	0.00	1,894.84	93,874.71	14,169.12		125,741.35
5000-5999	Services and Other Operating Expenditures	1,183,683.55	0.00	0.00	0.00	165,750.00	3,120,274.13	732,859.48		5,202,567.16
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	2,143,467.51	0.00	0.00	0.00	518,226.95	6,378,724.07	6,036,017.85	0.00	15,076,436.38
7310	Transfers of Indirect Costs	231,053.50	0.00	0.00	0.00	0.00	5,698.04	0.00		236,751.54
7350	Transfers of Indirect Costs - Interfund	173,301.80	0.00	0.00	0.00	0.00	0.00	0.00		173,301.80
PCRA	Program Cost Report Allocations (non-add)	351,278.36	0.00	0.00	0.00	0.00	5,698.04	0.00		351,278.36
	Total Indirect Costs	404,355.30	0.00	0.00	0.00	0.00	5,698.04	0.00	0.00	410,053.34
	TOTAL BEFORE OBJECT 8980	2,547,822.81	0.00	0.00	0.00	518,226.95	6,384,422.11	6,036,017.85	0.00	15,486,489.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									182,318.96
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	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	1,417.52		1,417.52
5000-5999	Services and Other Operating Expenditures	10,939.00	0.00	0.00	0.00	0.00	(719,990.08)	726,018.98		16,967.90
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	10,939.00	0.00	0.00	0.00	0.00	(719,990.08)	727,436.50	0.00	18,385.42
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	10,939.00	0.00	0.00	0.00	0.00	(719,990.08)	727,436.50	0.00	18,385.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									182,318.96

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<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)	_____

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

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

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

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	19,015,101.00		
b. Less: Expenditures paid from federal sources	1,964,099.00		
c. Expenditures paid from state and local sources	17,051,002.00	15,668,808.68	
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	17,051,002.00	15,668,808.68	1,382,193.32
d. Special education unduplicated pupil count	1,171	1,171	
e. Per capita state and local expenditures (A1c/A1d)	14,561.06	13,380.71	1,180.35

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

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	17,051,002.00		
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	17,051,002.00	0.00	17,051,002.00
b. Special education unduplicated pupil count	1,171		
c. Per capita state and local expenditures (A2a/A2b)	14,561.06	0.00	14,561.06

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	12,154,362.00	9,879,572.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,154,362.00	9,879,572.42	2,274,789.58
b. Per capita local expenditures (B1a/A1d)	10,379.47	8,436.87	1,942.60

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

	Budget FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	12,154,362.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,154,362.00	0.00	12,154,362.00
b. Special education unduplicated pupil count	1,171		
c. Per capita local expenditures (B2a/B2b)	10,379.47	0.00	10,379.47

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

Chris Thomas
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Title

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Unaudited Actuals
2015-16 Unaudited Actuals
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

individually. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-4,564.72

Explanation: This negative is due to the Stores Inventory and it will be adjusted at First Interim.

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

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

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

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

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

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

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

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes. EXCEPTION

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

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

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

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

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

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

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

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

DEBT) must be provided.

PASSED

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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Unaudited Actuals
2016-17 Budget
Technical Review Checks
Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-3010-0-0000-0000-9740	3010	9740	30,366.00
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Explanation: This ending fund balance will be adjusted at First Interim.

01-4201-0-0000-0000-9740	4201	9740	383.00
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Explanation: This ending fund balance will be adjusted at First Interim.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - The following combinations for FUNCTION and OBJECT are invalid. Your general ledger data must be corrected and the data reimported. If you believe these account code combinations are valid, please contact the CDE for assistance. EXCEPTION

ACCOUNT	FD - RS - PY - GO - FN - OB	FUNCTION	OBJECT	VALUE
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51-0000-0-0000-9200-7433	9200	7433	6,430,921.60
51-0000-0-0000-9200-7434	9200	7434	3,592,397.18

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

- LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED
- INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED
- INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED
- INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED
- CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED
- CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED
- EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED
- LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED
- PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED
- SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED
- EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED
- UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED
- UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED
- RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED
- EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
14	8150	-112,572.00

Explanation: This negative ending fund balance will be adjusted at First

Interim.

Total of negative resource balances for Fund 14 -112,572.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8677	-170,226.00

Explanation: This negative ending fund balance will be adjusted at First Interim.

14	8150	9790	-112,572.00
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Explanation: This issue will be addressed at First Interim.

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.