

# Unaudited Actuals

## 2015-2016



**COVINA-VALLEY**

UNIFIED SCHOOL DISTRICT

*"Success For All!"*



# **COVINA-VALLEY**

## **UNIFIED SCHOOL DISTRICT**

**District Superintendent**  
Richard M. Sheehan, Ed.D.

**Board of Education**  
Sonia Frasier  
Charles M. Kemp  
Sue L. Maulucci  
Darrell A. Myrick  
Richard M. White

September 19, 2016

To: Board of Education and Richard M. Sheehan, Ed.D.

From: Robert McEntire, Chief Business Officer

Subject: 2015-16 Unaudited Actuals Report

The Unaudited Actuals Report is one of four financial statements school districts are required to file with the State and post for public review.

Each report represents projections and/or actual results of financial condition through specific periods as indicated in the table below. The report(s) include mandated information and disclosures so that the County Office of Education and State can review and gauge the District's fiscal viability. The four mandated reports are as follows:

<u>Report</u>	<u>Period Covered</u>	<u>Filing Date</u>
Adopted Budget	July 1 - June 30	June 30
First Interim	July 1 - October 31	December 15
Second Interim	July 1 - January 31	March 15
Unaudited Actuals	July 1 - June 30	September 15*

On the September 19<sup>th</sup> Agenda, the Unaudited Actuals Report is presented for Board review and authorization. This report includes financial statements for each fund of the District. Also, supplemental documents are submitted which include information concerning student attendance, schedule of long-term debt and capital assets. In accordance with Education Code requirements, the data provided in the Unaudited Actuals Report is required to be audited by our independent auditors for accuracy and compliance.

**Report Format:** The District is required to use a statewide, uniform financial reporting format called Standardized Account Code Structure (SACS) to report annual financial information. The state provides each district with a software application to ensure this format is used. While the SACS format is very helpful, it requires very detailed information to be prepared and generates

a final report in excess of 100 pages long. For the purpose of this summary report, we have provided a comparative Statement of Revenue, Expenditures, and Changes in Fund Balance for each fund covering the past three years. This statement reports actual results of operations for the fiscal years 2013-14 through 2015-16.

**District Funds:** All District funds, except for ASBs, are reported on the Unaudited Actuals Report. The District maintains and operates the following funds:

**General Fund:** The General Fund is the chief operating fund for the District. It is used to account for and report all financial resources not accounted for and reported in another fund.

**Adult Education Fund:** Reports all financial activity related to Adult Education academic programs.

**Child Development Fund:** Reports financial activity related to Federal and State funded childcare programs run by the District.

**Cafeteria Fund:** Reports all financial activity from District Nutrition Services operations.

**Deferred Maintenance Fund:** This fund is used to account separately for the District's expenditures for deferred maintenance purposes.

**Building Fund:** Reports receipts from sales of capital facilities bonds and expenditures for Measure CC facilities projects.

**Capital Facilities Fund:** Reports revenues received from developer fees, and expenditures related to temporary housing and other projects related to modernization projects around the District.

**Special Reserve Fund for Capital Outlay Projects:** Reports redevelopment revenues distributed to the District as pass-through payment facilities monies for capital outlay purposes related to modernization projects around the District.

**Bond Interest and Redemption Fund:** Reports receipt of tax revenues and payments on bonded debt of Measure CC funds. This fund is maintained by the Los Angeles County Auditor-Controller.

**Enterprise Fund:** Records the financial activity of Kids' Korner, the District's before and after school childcare program and Adult Education fee-based programs.

**Self-Insurance Fund:** The Self-Insurance Fund consists of four sub-funds: Health and Welfare, Retiree Health and Welfare, Property and Liability, and Workers' Compensation. These funds account for the financial activities as follows:

**Health and Welfare Sub-Fund:** The Health and Welfare sub-fund is used to account for resources committed to the District's medical insurance program.

**Retiree Health and Welfare Sub-Fund:** The Health and Welfare sub-fund is used to account for resources committed to the District's medical insurance program for retirees.

**Property and Liability Sub-Fund:** The Property and Liability sub-fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

**Workers' Compensation Sub-Fund:** The Workers' Compensation sub-fund is used to account for resources committed to the District's self-insurance program for workers' compensation.

All District funds except the Self-Insurance and Enterprise Funds are classified as "Governmental Funds", which means they are kept on a modified accrual basis. In general, this means that only current assets and liabilities are accrued.

The self-insurance funds are kept on a full accrual basis. All assets and liabilities of the self-insurance funds are recognized by the District and recorded in these funds. This includes all estimated liabilities for claims, both known and incurred but not reported (I.B.N.R. claims).

Long-term assets and liabilities are accounted for separately in the Government-Wide Financial Statement as follows:

**General Long-Term Debt:** Records debt that entails a multi-year commitment.

**Capital Assets:** Records capitalized fixed assets (buildings, land, and equipment) and associated depreciation.

**Financial Summary:** The General Fund experienced a net increase in the ending fund balance of \$7,234,008. As outlined in the table below, increases in the ending balance are primarily attributed to receipt of one-time revenues and curtailing operational expenses.

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Revenues	118,434,631	25,012,409	143,447,040
Expenditures	(97,301,114)	(38,387,354)	(135,688,468)
Interfund Transfer In	100,000	0	100,000
Interfund Transfer Out	(624,565)	0	(624,565)

Special Education Contributions	(10,922,663)	10,922,663	-0-
Routine Repair and Maintenance Transfer	(3,158,066)	3,158,066	-0-
Other	17,006	(17,006)	-0-
Net Increase in Fund Balance	<u>6,545,229</u>	<u>688,778</u>	<u>7,234,007</u>

**Ending Fund Balance:** Based on final calculations, the General Fund's Ending Fund Balance is reported at \$22,473,545. The components of this amount are comprised as following:

Nonspendable Balance	\$117,499
Restricted Balance	\$6,615,261
Assigned Balance	\$7,275,301
Reserve for Economic Uncertainty Balance	\$4,089,391
Unassigned Balance	\$4,376,093

\* Due to the C-VUSD Board Meeting Schedule, we were granted a filing exemption to September 20<sup>th</sup>.

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ 87,761,554	\$ 96,381,587	\$ 107,598,929
Federal Revenues	7,954	34,595	33,773
State Revenues	2,511,843	3,410,245	8,620,324
Other Local Revenues	2,388,397	2,123,489	2,181,606
<b>Total Revenues</b>	<b>\$ 92,669,747</b>	<b>\$ 101,949,916</b>	<b>\$ 118,434,631</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 43,957,716	\$ 46,004,354	\$ 48,645,473
Classified Salaries	11,843,389	11,854,959	12,476,659
Employee Benefits	17,114,624	18,097,062	22,807,392
Books and Supplies	2,226,931	3,682,040	3,286,650
Services and Other Operating	7,576,741	8,786,445	9,265,262
Capital Outlay	641,449	497,361	-
Other Outgo	1,789,170	1,445,937	1,718,210
Direct Support	(1,405,881)	(2,201,611)	(898,531)
<b>Total Expenditures</b>	<b>\$ 83,744,139</b>	<b>\$ 88,166,546</b>	<b>\$ 97,301,114</b>
Excess (deficiency) of revenues over expenditures	\$ 8,925,608	\$ 13,783,370	\$ 21,133,517
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ 201,085	\$ -	\$ 100,000
Interfund Transfers Out	(1,465,808)	(2,464,156)	(624,565)
Contributions	(13,061,087)	(13,385,420)	(14,063,723)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (14,325,810)</b>	<b>\$ (15,849,576)</b>	<b>\$ (14,588,288)</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (5,400,202)	\$ (2,066,206)	\$ 6,545,229
<b>Beginning Fund Balance</b>			
Audit Adjustment	-	-	-
Other Restatements	(49,890)	-	-
<b>Adjusted Beginning Fund Balance</b>	<b>16,779,463</b>	<b>11,379,261</b>	<b>9,313,055</b>
<b>Ending Fund Balance</b>	<b>\$ 11,379,261</b>	<b>\$ 9,313,055</b>	<b>\$ 15,858,284</b>
<b>Components of Ending Fund Balance:</b>			
<b>Non-Spendable:</b>			
Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
Stores	64,871	77,974	65,733
Prepaid Expenditures	13,643	-	16,767
Restricted	-	-	-
Committed	-	-	-
<b>Assigned:</b>			
Other Assignments	-	-	7,275,301
LCFF-EIA Carryover	252,101	-	-
Fairvalley Vocational Center	1,180,714	-	-
<b>Unassigned/unappropriated:</b>			
Reserve for Economic Uncertainties	3,542,132	3,765,216	4,089,391
Unassigned/unappropriated:	6,290,800	5,434,865	4,376,093
<b>Total</b>	<b>\$ 11,379,261</b>	<b>\$ 9,313,055</b>	<b>\$ 15,858,284</b>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	5,706,186	6,756,801	6,397,275
State Revenues	13,455,823	8,816,265	14,857,704
Other Local Revenues	3,697,816	3,979,513	3,757,431
<b>Total Revenues</b>	<b>\$ 22,859,824</b>	<b>\$ 19,552,579.22</b>	<b>\$ 25,012,409</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 10,730,015	\$ 11,532,103	\$ 11,245,611
Classified Salaries	5,710,585	5,847,040	6,211,383
Employee Benefits	4,505,494	4,744,840	9,314,754
Books and Supplies	1,923,781	3,278,447	2,579,398
Services and Other Operating	4,176,671	3,997,157	3,754,645
Capital Outlay	953,038	271,081	70,987
Other Outgo	5,260,838	3,385,678	4,941,813
Direct Support	1,066,514	1,820,143	268,762
<b>Total Expenditures</b>	<b>\$ 34,326,936</b>	<b>\$ 34,876,487</b>	<b>\$ 38,387,354</b>
Excess (deficiency) of revenues over expenditures	\$ (11,467,112)	\$ (15,323,908)	\$ (13,374,944)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	-	-	-
Contributions	13,061,087	13,385,420	14,063,723
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 13,061,087</b>	<b>\$ 13,385,420</b>	<b>\$ 14,063,723</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 1,593,975	\$ (1,938,487)	\$ 688,779
<b>Beginning Fund Balance</b>	<b>\$ 6,270,994</b>	<b>\$ 7,864,970</b>	<b>\$ 5,926,482</b>
Audit Adjustment	-	-	-
Other Restatements	-	-	-
<b>Adjusted Beginning Fund Balance</b>	<b>6,270,994</b>	<b>7,864,970</b>	<b>5,926,482</b>
<b>Ending Fund Balance</b>	<b>\$ 7,864,970</b>	<b>\$ 5,926,482</b>	<b>\$ 6,615,261</b>
<b>Components of Ending Fund Balance:</b>			
Non-Spendable:			
Revolving Cash	\$ -	\$ -	\$ -
Stores	-	-	-
Prepaid Expenditures	2,400	-	-
Restricted	7,862,570	5,926,482	6,615,261
Committed	-	-	-
Assigned:	-	-	-
Unassigned/unappropriated:	-	-	-
<b>Total Ending Fund Balance</b>	<b>\$ 7,864,970</b>	<b>\$ 5,926,482</b>	<b>\$ 6,615,261</b>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
UNRESTRICTED AND RESTRICTED GENERAL FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
Revenues			
LCFF Sources	\$ 87,761,554	\$ 96,381,587	\$ 107,598,929
Federal Revenues	5,714,139	6,791,396	6,431,048
State Revenues	15,967,666	12,226,510	23,478,028
Other Local Revenues	6,086,212	6,103,002	5,939,036
Total Revenues	<u>\$ 115,529,571</u>	<u>\$ 121,502,496</u>	<u>\$ 143,447,040</u>
Expenditures			
Certificated Salaries	\$ 54,687,731	\$ 57,536,457	\$ 59,891,084
Classified Salaries	17,553,975	17,701,999	18,688,042
Employee Benefits	21,620,117	22,841,902	32,122,146
Books and Supplies	4,150,711	6,960,486	5,866,048
Services and Other Operating	11,753,412	12,783,601	13,019,907
Capital Outlay	1,594,487	768,442	70,987
Other Outgo	7,050,009	4,831,614	6,660,023
Direct Support	(339,367)	(381,468)	(629,769)
Total Expenditures	<u>\$ 118,071,075</u>	<u>\$ 123,043,033</u>	<u>\$ 135,688,468</u>
Excess (deficiency) of revenues over expenditures	\$ (2,541,504)	\$ (1,540,538)	\$ 7,758,573
Other Financing Sources (Uses)			
Interfund Transfers In	\$ 201,085	\$ -	\$ 100,000
Interfund Transfers Out	(1,465,808)	(2,464,156)	(624,565)
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>\$ (1,264,723)</u>	<u>\$ (2,464,156)</u>	<u>\$ (524,565)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (3,806,227)	\$ (4,004,693)	\$ 7,234,008
Beginning Fund Balance			
Audit Adjustment	-	-	-
Other Restatements	(49,890)	-	-
Adjusted Beginning Fund Balance	23,050,457	19,244,230	15,239,537
Ending Fund Balance	<u>\$ 19,244,230</u>	<u>\$ 15,239,537</u>	<u>\$ 22,473,545</u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
Stores	64,871	77,974	65,733
Prepaid Expenditures	16,043	-	16,767
Restricted	7,862,570	5,926,482	6,615,261
Committed	-	-	-
Assigned:			
Other Assignments	-	-	7,275,301
LCFF-EIA Carryover	252,101	-	-
Fairvalley Vocational Center	1,180,714	-	-
Unassigned/unappropriated:			
Reserve for Economic Uncertainties	3,542,132	3,765,216	4,089,391
Unassigned/unappropriated:	6,290,800	5,434,865	4,376,093
	<u>\$ 19,244,230</u>	<u>\$ 15,239,537</u>	<u>\$ 22,473,545</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ 949,546	\$ -	\$ -
Federal Revenues	-	18,882	42,883
State Revenues	2,738	-	2,925,826
Other Local Revenues	226,607	89,252	1,024,252
<b>Total Revenues</b>	<b>\$ 1,178,891</b>	<b>\$ 108,134</b>	<b>\$ 3,992,961</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 480,665	\$ 458,385	\$ 1,233,627
Classified Salaries	810,900	795,835	861,918
Employee Benefits	463,155	441,050	734,567
Books and Supplies	54,877	34,875	217,807
Services and Other Operating	(630,306)	(838,599)	311,426
Capital Outlay	-	18,882	-
Other Outgo	-	-	-
Direct Support	-	-	255,884
<b>Total Expenditures</b>	<b>\$ 1,179,291</b>	<b>\$ 910,427</b>	<b>\$ 3,615,229</b>
Excess (deficiency) of revenues over expenditures	\$ (400)	\$ (802,293)	\$ 377,732
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ 811,276	\$ -
Interfund Transfers Out	(51,085)	-	-
Contributions	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (51,085)</b>	<b>\$ 811,276</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (51,485)	\$ 8,983	\$ 377,732
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Beginning Fund Balance	\$ 59,171	\$ 7,686	\$ 16,669
Audit Adjustment	-	-	-
Other Restatements	-	-	7,982
Adjusted Beginning Fund Balance	59,171	7,686	24,651
Ending Fund Balance	<u>\$ 7,686</u>	<u>\$ 16,669</u>	<u>\$ 402,383</u>
<b>Components of Ending Fund Balance:</b>			
Non-Spendable:			
Revolving Cash	\$ -	\$ -	\$ -
Stores	55,624	9,533	29,554
Prepaid Expenditures	-	-	-
Restricted	7,686	7,136	359,685
Committed	-	-	-
Assigned:			
Other Assignments	-	-	13,143
Unassigned/unappropriated	(55,624)	-	-
<i>Total Ending Fund Balance</i>	<u>\$ 7,686</u>	<u>\$ 16,669</u>	<u>\$ 402,383</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	487,011	606,830	445,052
State Revenues	954,780	935,219	1,146,600
Other Local Revenues	54,340	46,608	47,443
<b>Total Revenues</b>	<u>\$ 1,496,131</u>	<u>\$ 1,588,656</u>	<u>\$ 1,639,095</u>
<b>Expenditures</b>			
Certificated Salaries	\$ 700,278	\$ 676,922	\$ 651,895
Classified Salaries	419,046	377,847	348,881
Employee Benefits	332,133	314,721	331,824
Books and Supplies	82,011	136,613	107,511
Services and Other Operating	88,792	83,865	87,342
Capital Outlay	-	-	-
Other Outgo	80,893	109,726	107,081
Direct Support	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,703,154</u>	<u>\$ 1,699,693</u>	<u>\$ 1,634,534</u>
Excess (deficiency) of revenues over expenditures	\$ (207,023)	\$ (111,037)	\$ 4,561
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ 109,892	\$ 100,245	\$ 63,797
Interfund Transfers Out	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 109,892</u>	<u>\$ 100,245</u>	<u>\$ 63,797</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (97,130)	\$ (10,791)	\$ 68,358
<b>Beginning Fund Balance</b>	\$ 125,533	\$ 28,402	\$ 17,611
Audit Adjustment	-	-	-
<b>Adjusted Beginning Fund Balance</b>	<u>125,533</u>	<u>28,402</u>	<u>17,611</u>
<b>Ending Fund Balance</b>	<u>\$ 28,402</u>	<u>\$ 17,611</u>	<u>\$ 85,969</u>
<b>Components of Ending Fund Balance:</b>			
Non-Spendable:			
Revolving Cash	\$ -	\$ -	\$ -
Stores	-	-	-
Prepaid Expenditures	-	-	-
Restricted	28,402	17,611	85,969
Committed	-	-	-
Assigned:			
Other Assignments	-	-	-
Unassigned/unappropriated	-	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 28,402</u>	<u>\$ 17,611</u>	<u>\$ 85,969</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CAFETERIA FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	4,766,282	4,698,054	4,993,374
State Revenues	387,841	394,646	384,601
Other Local Revenues	842,742	775,030	780,140
<b>Total Revenues</b>	<u>\$ 5,996,865</u>	<u>\$ 5,867,730</u>	<u>\$ 6,158,115</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	1,796,227	1,871,208	1,987,815
Employee Benefits	551,191	547,412	607,554
Books and Supplies	2,332,889	2,476,351	2,524,898
Services and Other Operating	187,381	149,410	197,440
Capital Outlay	359,202	-	-
Other Outgo	2,543	2,543	2,526
Direct Support	258,474	271,742	266,804
<b>Total Expenditures</b>	<u>\$ 5,487,907</u>	<u>\$ 5,318,666</u>	<u>\$ 5,587,037</u>
Excess (deficiency) of revenues over expenditures	\$ 508,958	\$ 549,065	\$ 571,078
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ 28,650
Interfund Transfers Out	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,650</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 508,958	\$ 549,065	\$ 599,728
<b>Beginning Fund Balance</b>	\$ 4,821,538	\$ 5,330,495	\$ 5,879,560
Audit Adjustment	-	-	-
<b>Adjusted Beginning Fund Balance</b>	<u>4,821,538</u>	<u>5,330,495</u>	<u>5,879,560</u>
<b>Ending Fund Balance</b>	<u>\$ 5,330,495</u>	<u>\$ 5,879,560</u>	<u>\$ 6,479,287</u>
<b>Components of Ending Fund Balance:</b>			
Non-Spendable:			
Revolving Cash	\$ -	\$ -	\$ -
Stores	32,865	56,892	46,429
Prepaid Expenditures	-	-	-
Restricted	5,273,508	5,822,668	6,387,645
Committed	-	-	-
Assigned:			
Other Assignments	24,122	-	45,213
Unassigned/unappropriated	-	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 5,330,495</u>	<u>\$ 5,879,560</u>	<u>\$ 6,479,287</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
State Revenues	-	-	-
Other Local Revenues	1,631	385	-
<b>Total Revenues</b>	<u>\$ 1,631</u>	<u>\$ 385</u>	<u>\$ -</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	11,254	1,248	-
Services and Other Operating	8,619	-	-
Capital Outlay	619,128	463,315	-
Other Outgo	-	-	-
Direct Support	-	-	-
<b>Total Expenditures</b>	<u>\$ 639,001</u>	<u>\$ 464,563</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ (637,370)	\$ (464,178)	\$ -
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (637,370)	\$ (464,178)	\$ -
<b>Beginning Fund Balance</b>	\$ 1,159,348	\$ 521,978	\$ 57,800
Audit Adjustment	-	-	-
<b>Adjusted Beginning Fund Balance</b>	<u>1,159,348</u>	<u>521,978</u>	<u>57,800</u>
<b>Ending Fund Balance</b>	<u><u>\$ 521,978</u></u>	<u><u>\$ 57,800</u></u>	<u><u>\$ 57,800</u></u>
<b>Components of Ending Fund Balance:</b>			
Non-Spendable:			
Revolving Cash	\$ -	\$ -	\$ -
Stores	-	-	-
Prepaid Expenditures	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned:			
Other Assignments	-	57,800	57,800
Unassigned/unappropriated	521,978	-	-
<b>Total Ending Fund Balance</b>	<u><u>\$ 521,978</u></u>	<u><u>\$ 57,800</u></u>	<u><u>\$ 57,800</u></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
BUILDING FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
State Revenues	-	-	-
Other Local Revenues	195,016	130,975	231,537
<b>Total Revenues</b>	<b>\$ 195,016</b>	<b>\$ 130,975</b>	<b>\$ 231,537</b>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	26,548	293,401	351,893
Employee Benefits	2,614	112,986	136,358
Books and Supplies	1,529,357	736,126	4,112,416
Services and Other Operating	920,248	1,295,338	2,196,523
Capital Outlay	3,268,853	19,611,991	18,596,507
Other Outgo	157,500	361,509	374,533
Direct Support	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,905,120</b>	<b>\$ 22,411,351</b>	<b>\$ 25,768,230</b>
Excess (deficiency) of revenues over expenditures	\$ (5,710,104)	\$ (22,280,377)	\$ (25,536,693)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	-	-	-
Other Sources	-	-	37,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,000,000</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (5,710,104)	\$ (22,280,377)	\$ 11,463,307
<b>Beginning Fund Balance</b>			
Audit Adjustment	2,915,086	-	-
Adjusted Beginning Fund Balance	30,788,646	25,078,542	2,798,166
<b>Ending Fund Balance</b>	<b>\$ 25,078,542</b>	<b>\$ 2,798,166</b>	<b>\$ 14,261,472</b>
<b>Components of Ending Fund Balance:</b>			
<b>Non-Spendable:</b>			
Revolving Cash	\$ -	\$ -	\$ -
Stores	-	-	-
Prepaid Expenditures	-	-	-
Restricted	25,078,542	2,798,166	14,261,472
Committed	-	-	-
<b>Assigned:</b>			
Other Assignments	-	-	-
Unassigned/unappropriated	-	-	-
<b>Total Ending Fund Balance</b>	<b>\$ 25,078,542</b>	<b>\$ 2,798,166</b>	<b>\$ 14,261,472</b>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CAPITAL FACILITIES FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
State Revenues	-	-	-
Other Local Revenues	344,758	183,043	375,549
<b>Total Revenues</b>	<u>\$ 344,758</u>	<u>\$ 183,043</u>	<u>\$ 375,549</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	1,416	1,457
Employee Benefits	-	378	401
Books and Supplies	25,773	-	-
Services and Other Operating	3,495	-	-
Capital Outlay	1,135,777	-	-
Other Outgo	-	-	-
Direct Support	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,165,045</u>	<u>\$ 1,793</u>	<u>\$ 1,858</u>
Excess (deficiency) of revenues over expenditures	\$ (820,287)	\$ 181,249	\$ 373,692
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (820,287)	\$ 181,249	\$ 373,692
<b>Beginning Fund Balance</b>	\$ 821,350	\$ 1,063	\$ 182,312
Audit Adjustment	-	-	-
<b>Adjusted Beginning Fund Balance</b>	<u>821,350</u>	<u>1,063</u>	<u>182,312</u>
<b>Ending Fund Balance</b>	<u>\$ 1,063</u>	<u>\$ 182,312</u>	<u>\$ 556,004</u>
<b>Components of Ending Fund Balance:</b>			
Non-Spendable:			
Revolving Cash	\$ -	\$ -	\$ -
Stores	-	-	-
Prepaid Expenditures	-	-	-
Restricted	1,063	182,312	556,004
Committed	-	-	-
Assigned:			
Other Assignments	-	-	-
Unassigned/unappropriated	-	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 1,063</u>	<u>\$ 182,312</u>	<u>\$ 556,004</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE - CAPITAL OUTLAY FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
Revenues			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
State Revenues	-	-	-
Other Local Revenues	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	233,208
Services and Other Operating	10	-	220,159
Capital Outlay	-	-	-
Other Outgo	-	-	-
Direct Support	-	-	-
Total Expenditures	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 453,367</u>
Excess (deficiency) of revenues over expenditures	\$ (10)	\$ -	\$ (453,367)
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ 532,118
Interfund Transfers Out	-	-	-
Contributions	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 532,118</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (10)	\$ -	\$ 78,750
Beginning Fund Balance	\$ 10	\$ -	\$ -
Audit Adjustment	-	-	-
Adjusted Beginning Fund Balance	10	-	-
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 78,750</u></u>
Components of Ending Fund Balance:			
Non-Spendable:			
Revolving Cash	-	-	-
Stores	-	-	-
Prepaid Expenditures	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned:			
Other Assignments	-	-	78,750
Unassigned/unappropriated	-	-	-
Total Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 78,750</u></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
BOND INTEREST AND REDEMPTION FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
State Revenues	102,988	82,969	79,682
Other Local Revenues	8,785,421	9,060,743	9,588,675
<b>Total Revenues</b>	<u>\$ 8,888,409</u>	<u>\$ 9,143,712</u>	<u>\$ 9,668,357</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	7,563,859	9,436,363	10,318,126
Direct Support	-	-	-
<b>Total Expenditures</b>	<u>\$ 7,563,859</u>	<u>\$ 9,436,363</u>	<u>\$ 10,318,126</u>
Excess (deficiency) of revenues over expenditures	\$ 1,324,550	\$ (292,651)	\$ (649,769)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	-	-	-
Other Sources	-	-	2,711,727
Contributions	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,711,727</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 1,324,550	\$ (292,651)	\$ 2,061,958
<b>Beginning Fund Balance</b>	\$ 4,954,341	\$ 6,278,891	\$ 5,986,240
Audit Adjustment	-	-	-
Adjusted Beginning Fund Balance	4,954,341	6,278,891	5,986,240
<b>Ending Fund Balance</b>	<u>\$ 6,278,891</u>	<u>\$ 5,986,240</u>	<u>\$ 8,048,198</u>
<b>Components of Ending Fund Balance:</b>			
Non-Spendable:			
Revolving Cash	\$ -	\$ -	\$ -
Stores	-	-	-
Prepaid Expenditures	-	-	-
Restricted	6,278,891	5,986,240	8,048,198
Committed	-	-	-
Assigned:			
Other Assignments	-	-	-
Unassigned/unappropriated	-	-	-
<i>Total Ending Fund Balance</i>	<u>\$ 6,278,891</u>	<u>\$ 5,986,240</u>	<u>\$ 8,048,198</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**OTHER ENTERPRISE FUND - KIDS' KORNER EXTENDED DAY CARE AND ADULT EDUCATION FEE-BASED FUND**  
**FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
State Revenues	-	-	-
Other Local Revenues	1,552,464	1,494,926	955,809
<b>Total Revenues</b>	<u>\$ 1,552,464</u>	<u>\$ 1,494,926</u>	<u>\$ 955,809</u>
<b>Expenses</b>			
Certificated Salaries	\$ 637,158	\$ 704,770	\$ 139,029
Classified Salaries	446,247	427,638	349,468
Employee Benefits	276,512	273,343	91,724
Books and Supplies	250,932	170,792	39,628
Services and Other Operating	1,088,894	1,287,349	14,237
Depreciation	-	-	-
Other Outgo	-	-	-
Direct Support	-	-	-
<b>Total Expenses</b>	<u>\$ 2,699,743</u>	<u>\$ 2,863,891</u>	<u>\$ 634,087</u>
Excess (deficiency) of revenues over expenses	\$ (1,147,279)	\$ (1,368,965)	\$ 321,722
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ 1,371,706	\$ 1,572,760	\$ 38,377
Interfund Transfers Out	(165,790)	(20,126)	(138,377)
Contributions	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 1,205,916</u>	<u>\$ 1,552,634</u>	<u>\$ (100,000)</u>
Excess (deficiency) of revenues over expenses and other sources (uses)	\$ 58,637	\$ 183,669	\$ 221,722
<b>Beginning Net Position</b>	\$ 214,434	\$ 273,071	\$ 456,739
Audit Adjustment	-	-	-
Other Restatements	-	-	(7,982)
Adjusted Beginning Net Position	214,434	273,071	448,757
<b>Ending Net Position</b>	<u>\$ 273,071</u>	<u>\$ 456,739</u>	<u>\$ 670,480</u>
<b>Components of Ending Net Position:</b>			
Net Investment in Capital Assets	-	-	-
Restricted Net Position	273,071	456,739	670,480
Unrestricted Net Position	-	-	-
<i>Total Ending Net Position</i>	<u>\$ 273,071</u>	<u>\$ 456,739</u>	<u>\$ 670,480</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
SELF INSURANCE FUND  
FISCAL YEAR 2015-16**

	Unaudited Actuals 2013-14	Unaudited Actuals 2014-15	Unaudited Actuals 2015-16
<b>Revenues</b>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	-	-	-
State Revenues	-	-	-
Other Local Revenues	14,525,152	14,338,329	16,122,225
<b>Total Revenues</b>	<u>\$ 14,525,152</u>	<u>\$ 14,338,329</u>	<u>\$ 16,122,225</u>
<b>Expenses</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	14,561,547	15,350,615	16,092,866
Depreciation	-	-	-
Other Outgo	-	-	-
Direct Support	-	-	-
<b>Total Expenses</b>	<u>\$ 14,561,547</u>	<u>\$ 15,350,615</u>	<u>\$ 16,092,866</u>
Excess (deficiency) of revenues over expenses	\$ (36,395)	\$ (1,012,286)	\$ 29,359
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenses and other sources (uses)	\$ (36,395)	\$ (1,012,286)	\$ 29,359
<b>Beginning Net Position</b>	\$ 2,081,250	\$ 2,044,855	\$ 1,032,569
Audit Adjustment	-	-	-
Adjusted Beginning Net Position	2,081,250	2,044,855	1,032,569
<b>Ending Net Position</b>	<u>\$ 2,044,855</u>	<u>\$ 1,032,569</u>	<u>\$ 1,061,928</u>
<b>Components of Ending Net Position:</b>			
Net Investment in Capital Assets	-	-	-
Restricted Net Position	2,044,855	1,032,569	1,061,928
Unrestricted Net Position	-	-	-
<i>Total Ending Net Position</i>	<u>\$ 2,044,855</u>	<u>\$ 1,032,569</u>	<u>\$ 1,061,928</u>

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Unaudited Actuals	2016-17 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Unaudited Actuals	2016-17 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		107,598,928.53	0.00	107,598,928.53	110,177,560.00	0.00	110,177,560.00	2.4%
2) Federal Revenue	8100-8299		33,773.00	6,397,275.02	6,431,048.02	0.00	6,277,744.00	6,277,744.00	-2.4%
3) Other State Revenue	8300-8599		8,620,323.88	14,857,703.88	23,478,027.76	4,903,655.00	15,063,945.00	19,967,600.00	-15.0%
4) Other Local Revenue	8600-8799		2,181,605.58	3,757,430.57	5,939,036.15	1,749,619.00	3,122,661.00	4,872,280.00	-18.0%
5) TOTAL, REVENUES			118,434,630.99	25,012,409.47	143,447,040.46	116,830,834.00	24,464,350.00	141,295,184.00	-1.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		48,645,472.70	11,245,611.47	59,891,084.17	51,108,549.00	11,673,668.00	62,782,217.00	4.8%
2) Classified Salaries	2000-2999		12,476,659.05	6,211,383.21	18,688,042.26	12,529,501.00	6,431,108.00	18,960,609.00	1.5%
3) Employee Benefits	3000-3999		22,807,391.76	9,314,753.81	32,122,145.57	22,099,397.00	10,622,335.00	32,721,732.00	1.9%
4) Books and Supplies	4000-4999		3,286,649.64	2,579,397.87	5,866,047.51	5,354,417.00	3,696,342.00	9,050,759.00	54.3%
5) Services and Other Operating Expenditures	5000-5999		9,265,262.25	3,754,644.91	13,019,907.16	8,606,167.00	3,748,922.00	12,355,089.00	-5.1%
6) Capital Outlay	6000-6999		0.00	70,987.36	70,987.36	0.00	210,000.00	210,000.00	195.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,718,209.81	4,941,813.17	6,660,022.98	1,701,267.00	4,378,410.00	6,079,677.00	-8.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(898,531.45)	268,762.13	(629,769.32)	(2,723,058.00)	2,054,154.00	(668,904.00)	6.2%
9) TOTAL, EXPENDITURES			97,301,113.76	38,387,353.93	135,688,467.69	98,676,240.00	42,814,939.00	141,491,179.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,133,517.23	(13,374,944.46)	7,758,572.77	18,154,594.00	(18,350,589.00)	(195,995.00)	-102.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
b) Transfers Out	7600-7629		624,564.67	0.00	624,564.67	42,388.00	0.00	42,388.00	-93.2%
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		(14,063,723.42)	14,063,723.42	0.00	(17,717,054.00)	17,717,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,588,288.09)	14,063,723.42	(524,564.67)	(17,659,442.00)	17,717,054.00	57,612.00	-111.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,545,229.14	688,778.96	7,234,008.10	495,152.00	(633,535.00)	(138,383.00)	-101.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,313,054.82	5,926,482.34	15,239,537.16	15,858,283.96	6,615,261.30	22,473,545.26	47.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,313,054.82	5,926,482.34	15,239,537.16	15,858,283.96	6,615,261.30	22,473,545.26	47.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,313,054.82	5,926,482.34	15,239,537.16	15,858,283.96	6,615,261.30	22,473,545.26	47.5%
2) Ending Balance, June 30 (E + F1e)			15,858,283.96	6,615,261.30	22,473,545.26	16,353,435.96	5,981,726.30	22,335,162.26	-0.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	65,732.61	0.00	65,732.61	77,974.00	0.00	77,974.00	18.6%
Prepaid Expenditures		9713	16,766.70	0.00	16,766.70	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	6,615,261.30	6,615,261.30	0.00	5,981,726.30	5,981,726.30	-9.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,275,300.50	0.00	7,275,300.50	9,280,194.50	0.00	9,280,194.50	27.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,089,390.98	0.00	4,089,390.98	4,246,007.01	0.00	4,246,007.01	3.8%
Unassigned/Unappropriated Amount		9790	4,376,093.17	0.00	4,376,093.17	2,714,260.45	0.00	2,714,260.45	-38.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	25,589,292.92	8,957,341.93	34,546,634.85				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	3,051.54	100.52	3,152.06				
c) in Revolving Fund		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,158,163.71	3,702,447.37	4,860,611.08				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	65,732.61	0.00	65,732.61				
7) Prepaid Expenditures		9330	16,766.70	0.00	16,766.70				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			26,868,007.48	12,659,889.82	39,527,897.30				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	11,009,723.52	5,995,226.44	17,004,949.96				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	49,402.08	49,402.08				
6) TOTAL, LIABILITIES			11,009,723.52	6,044,628.52	17,054,352.04				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

			2015-16 Unaudited Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			15,858,283.96	6,615,261.30	22,473,545.26				

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	71,773,331.03	0.00	71,773,331.03	76,962,231.00	0.00	76,962,231.00	7.2%
Education Protection Account State Aid - Current Year		8012	16,308,153.00	0.00	16,308,153.00	16,446,611.00	0.00	16,446,611.00	0.8%
State Aid - Prior Years		8019	(56,398.47)	0.00	(56,398.47)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	75,563.40	0.00	75,563.40	75,563.00	0.00	75,563.00	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	10,918,295.17	0.00	10,918,295.17	10,933,668.00	0.00	10,933,668.00	0.1%
Unsecured Roll Taxes		8042	205,334.39	0.00	205,334.39	205,334.00	0.00	205,334.00	0.0%
Prior Years' Taxes		8043	6,184.60	0.00	6,184.60	(2,602.00)	0.00	(2,602.00)	-142.1%
Supplemental Taxes		8044	465,114.81	0.00	465,114.81	498,520.00	0.00	498,520.00	7.2%
Education Revenue Augmentation Fund (ERAF)		8045	6,038,485.39	0.00	6,038,485.39	4,421,991.00	0.00	4,421,991.00	-26.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,876,085.34	0.00	1,876,085.34	636,244.00	0.00	636,244.00	-66.1%
Penalties and Interest from Delinquent Taxes		8048	(11,220.13)	0.00	(11,220.13)	0.00	0.00	0.00	-100.0%
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			107,598,928.53	0.00	107,598,928.53	110,177,560.00	0.00	110,177,560.00	2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,598,928.53	0.00	107,598,928.53	110,177,560.00	0.00	110,177,560.00	2.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,442,494.95	2,442,494.95	0.00	2,465,268.00	2,465,268.00	0.9%
Special Education Discretionary Grants		8182	0.00	494,278.78	494,278.78	0.00	368,167.00	368,167.00	-25.5%
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	500.00	500.00	0.00	3,200.00	3,200.00	540.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,996,106.48	1,996,106.48		2,097,956.00	2,097,956.00	5.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		410,138.66	410,138.66		375,622.00	375,622.00	-8.4%
NCLB: Title III, Immigrant Education Program	4201	8290		2,114.06	2,114.06		20,451.00	20,451.00	867.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		53,337.17	53,337.17		125,030.00	125,030.00	134.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030- 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		95,470.00	95,470.00		89,085.00	89,085.00	-6.7%
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	33,773.00	902,834.92	936,607.92	0.00	732,965.00	732,965.00	-21.7%
TOTAL, FEDERAL REVENUE			33,773.00	6,397,275.02	6,431,048.02	0.00	6,277,744.00	6,277,744.00	-2.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		7,792,850.52	7,792,850.52		7,659,110.00	7,659,110.00	-1.7%
Prior Years	6500	8319		(18,592.79)	(18,592.79)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,821,976.00	0.00	6,821,976.00	3,200,975.00	0.00	3,200,975.00	-53.1%
Lottery - Unrestricted and Instructional Materials		8560	1,798,347.88	632,752.48	2,431,100.36	1,702,680.00	498,642.00	2,201,322.00	-9.5%
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		337,500.00	337,500.00		337,500.00	337,500.00	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		450,000.00	450,000.00	New
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	6,113,193.67	6,113,193.67	0.00	6,118,693.00	6,118,693.00	0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,620,323.88</b>	<b>14,857,703.88</b>	<b>23,478,027.76</b>	<b>4,903,655.00</b>	<b>15,063,945.00</b>	<b>19,967,600.00</b>	<b>-15.0%</b>

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction	8625		545,159.67	0.00	545,159.67	200,000.00	0.00	200,000.00	-63.3%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		82,309.00	0.00	82,309.00	40,000.00	0.00	40,000.00	-51.4%
Interest	8660		198,024.66	0.00	198,024.66	130,000.00	0.00	130,000.00	-34.4%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		149,779.91	2,765.64	152,545.55	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,206,332.34	670,330.42	1,876,662.76	1,379,619.00	206,967.00	1,586,586.00	-15.5%
Tuition		8710	0.00	3,084,334.51	3,084,334.51	0.00	2,915,694.00	2,915,694.00	-5.5%
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		0.00	0.00		0.00	0.00	0.0%
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			2,181,605.58	3,757,430.57	5,939,036.15	1,749,619.00	3,122,661.00	4,872,280.00	-18.0%
TOTAL, REVENUES			118,434,630.99	25,012,409.47	143,447,040.46	116,830,834.00	24,464,350.00	141,295,184.00	-1.5%

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	40,378,918.59	8,411,082.29	48,790,000.88	42,308,752.00	8,908,321.00	51,217,073.00	5.0%
Certificated Pupil Support Salaries		1200	1,660,732.82	1,351,092.16	3,011,824.98	1,747,768.00	1,512,305.00	3,260,073.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,905,897.93	1,247,958.96	6,153,856.89	5,206,662.00	1,209,529.00	6,416,191.00	4.3%
Other Certificated Salaries		1900	1,699,923.36	235,478.06	1,935,401.42	1,845,367.00	43,513.00	1,888,880.00	-2.4%
TOTAL, CERTIFICATED SALARIES			48,645,472.70	11,245,611.47	59,891,084.17	51,108,549.00	11,673,668.00	62,782,217.00	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,180,695.32	3,526,731.28	4,707,426.60	974,751.00	3,722,016.00	4,696,767.00	-0.2%
Classified Support Salaries		2200	4,877,892.03	1,267,333.24	6,145,225.27	4,912,533.00	1,360,008.00	6,272,541.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	930,570.52	666,902.04	1,597,472.56	834,417.00	603,210.00	1,437,627.00	-10.0%
Clerical, Technical and Office Salaries		2400	5,073,443.05	608,758.11	5,682,201.16	5,477,319.00	601,323.00	6,078,642.00	7.0%
Other Classified Salaries		2900	414,058.13	141,658.54	555,716.67	330,481.00	144,551.00	475,032.00	-14.5%
TOTAL, CLASSIFIED SALARIES			12,476,659.05	6,211,383.21	18,688,042.26	12,529,501.00	6,431,108.00	18,960,609.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,159,070.87	1,169,201.55	6,328,272.42	6,266,339.00	1,372,358.00	7,638,697.00	20.7%
PERS		3201-3202	1,242,403.28	511,312.01	1,753,715.29	1,528,295.00	617,963.00	2,146,258.00	22.4%
OASDI/Medicare/Alternative		3301-3302	1,660,272.15	640,957.80	2,301,229.95	1,698,986.00	651,612.00	2,350,598.00	2.1%
Health and Welfare Benefits		3401-3402	10,255,935.66	2,499,883.34	12,755,819.00	10,967,318.00	2,608,938.00	13,576,256.00	6.4%
Unemployment Insurance		3501-3502	30,286.55	8,650.33	38,936.88	43,148.00	9,609.00	52,757.00	35.5%
Workers' Compensation		3601-3602	918,631.20	261,499.78	1,180,130.98	968,303.00	257,839.00	1,226,142.00	3.9%
OPEB, Allocated		3701-3702	219,936.85	54,646.18	274,583.03	241,943.00	58,841.00	300,784.00	9.5%
OPEB, Active Employees		3751-3752	210,996.15	58,822.32	269,818.47	233,142.00	64,465.00	297,607.00	10.3%
Other Employee Benefits		3901-3902	3,109,859.05	4,109,780.50	7,219,639.55	151,923.00	4,980,710.00	5,132,633.00	-28.9%
TOTAL, EMPLOYEE BENEFITS			22,807,391.76	9,314,753.81	32,122,145.57	22,099,397.00	10,622,335.00	32,721,732.00	1.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	411,249.46	411,249.46	0.00	500,910.00	500,910.00	21.8%
Books and Other Reference Materials		4200	8,611.91	15,608.55	24,220.46	50,620.00	2,000.00	52,620.00	117.3%
Materials and Supplies		4300	2,134,498.15	1,822,479.04	3,956,977.19	4,439,546.00	3,001,197.00	7,440,743.00	88.0%

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)	
Noncapitalized Equipment		4400	1,143,539.58	330,060.82	1,473,600.40	864,251.00	192,235.00	1,056,486.00	-28.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,286,649.64	2,579,397.87	5,866,047.51	5,354,417.00	3,696,342.00	9,050,759.00	54.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,007,049.74	1,461,405.37	2,468,455.11	1,013,293.00	1,475,166.00	2,488,459.00	0.8%
Travel and Conferences		5200	301,888.60	145,951.31	447,839.91	404,488.00	176,348.00	580,836.00	29.7%
Dues and Memberships		5300	92,570.11	21,555.00	114,125.11	102,111.00	6,695.00	108,806.00	-4.7%
Insurance		5400 - 5450	514,699.00	0.00	514,699.00	537,699.00	0.00	537,699.00	4.5%
Operations and Housekeeping Services		5500	2,991,329.47	172,965.90	3,164,295.37	3,291,880.00	122,116.00	3,413,996.00	7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	775,962.35	109,437.52	885,399.87	781,895.00	105,690.00	887,585.00	0.2%
Transfers of Direct Costs		5710	(116,380.71)	116,382.71	2.00	(484,118.00)	484,118.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(9,858.65)	1,724.69	(8,133.96)	(1,233.00)	3,000.00	1,767.00	-121.7%
Professional/Consulting Services and Operating Expenditures		5800	3,267,800.32	1,699,316.69	4,967,117.01	2,619,298.00	1,351,636.00	3,970,934.00	-20.1%
Communications		5900	440,202.02	25,905.72	466,107.74	340,854.00	24,153.00	365,007.00	-21.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,265,262.25	3,754,644.91	13,019,907.16	8,606,167.00	3,748,922.00	12,355,089.00	-5.1%

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	200,000.00	200,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	10,000.00	10,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	70,987.36	70,987.36	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	70,987.36	70,987.36	0.00	210,000.00	210,000.00	195.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	315,390.97	3,825,565.44	4,140,956.41	293,064.00	4,051,370.00	4,344,434.00	4.9%
Payments to County Offices		7142	356,401.22	0.00	356,401.22	361,000.00	0.00	361,000.00	1.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	934,614.00	0.00	934,614.00	934,614.00	0.00	934,614.00	0.0%
All Other Transfers		7281-7283	0.00	1,107,766.22	1,107,766.22	0.00	318,500.00	318,500.00	-71.2%

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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	14,019.91	0.00	14,019.91	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	97,783.71	8,481.51	106,265.22	112,589.00	8,540.00	121,129.00	14.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,718,209.81	4,941,813.17	6,660,022.98	1,701,267.00	4,378,410.00	6,079,677.00	-8.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(268,762.13)	268,762.13	0.00	(2,054,154.00)	2,054,154.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(629,769.32)	0.00	(629,769.32)	(668,904.00)	0.00	(668,904.00)	6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(898,531.45)	268,762.13	(629,769.32)	(2,723,058.00)	2,054,154.00	(668,904.00)	6.2%
TOTAL, EXPENDITURES			97,301,113.76	38,387,353.93	135,688,467.69	98,676,240.00	42,814,939.00	141,491,179.00	4.3%

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	63,796.99	0.00	63,796.99	42,388.00	0.00	42,388.00	-33.6%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	560,767.68	0.00	560,767.68	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			624,564.67	0.00	624,564.67	42,388.00	0.00	42,388.00	-93.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(14,063,723.42)	14,063,723.42	0.00	(17,717,054.00)	17,717,054.00	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			(14,063,723.42)	14,063,723.42	0.00	(17,717,054.00)	17,717,054.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(14,588,288.09)	14,063,723.42	(524,564.67)	(17,659,442.00)	17,717,054.00	57,612.00	-111.0%

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	107,598,928.53	0.00	107,598,928.53	110,177,560.00	0.00	110,177,560.00	2.4%
2) Federal Revenue		8100-8299	33,773.00	6,397,275.02	6,431,048.02	0.00	6,277,744.00	6,277,744.00	-2.4%
3) Other State Revenue		8300-8599	8,620,323.88	14,857,703.88	23,478,027.76	4,903,655.00	15,063,945.00	19,967,600.00	-15.0%
4) Other Local Revenue		8600-8799	2,181,605.58	3,757,430.57	5,939,036.15	1,749,619.00	3,122,661.00	4,872,280.00	-18.0%
5) TOTAL, REVENUES			118,434,630.99	25,012,409.47	143,447,040.46	116,830,834.00	24,464,350.00	141,295,184.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	59,587,926.01	23,256,879.96	82,844,805.97	62,924,190.00	26,493,402.00	89,417,592.00	7.9%
2) Instruction - Related Services	2000-2999		11,626,931.14	3,668,755.75	15,295,686.89	12,810,517.00	3,163,889.00	15,974,406.00	4.4%
3) Pupil Services	3000-3999		5,343,952.35	2,886,033.87	8,229,986.22	5,803,047.00	2,971,766.00	8,774,813.00	6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,643,056.86	334,705.24	9,977,762.10	5,194,966.00	2,054,154.00	7,249,120.00	-27.3%
8) Plant Services	8000-8999		9,381,037.59	3,299,165.94	12,680,203.53	10,242,253.00	3,753,318.00	13,995,571.00	10.4%
9) Other Outgo	9000-9999		1,718,209.81	4,941,813.17	6,660,022.98	1,701,267.00	4,378,410.00	6,079,677.00	-8.7%
10) TOTAL, EXPENDITURES			97,301,113.76	38,387,353.93	135,688,467.69	98,676,240.00	42,814,939.00	141,491,179.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			21,133,517.23	(13,374,944.46)	7,758,572.77	18,154,594.00	(18,350,589.00)	(195,995.00)	-102.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	624,564.67	0.00	624,564.67	42,388.00	0.00	42,388.00	-93.2%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,063,723.42)	14,063,723.42	0.00	(17,717,054.00)	17,717,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,588,288.09)	14,063,723.42	(524,564.67)	(17,659,442.00)	17,717,054.00	57,612.00	-111.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,545,229.14	688,778.96	7,234,008.10	495,152.00	(633,535.00)	(138,383.00)	-101.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,313,054.82	5,926,482.34	15,239,537.16	15,858,283.96	6,615,261.30	22,473,545.26	47.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,313,054.82	5,926,482.34	15,239,537.16	15,858,283.96	6,615,261.30	22,473,545.26	47.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,313,054.82	5,926,482.34	15,239,537.16	15,858,283.96	6,615,261.30	22,473,545.26	47.5%
2) Ending Balance, June 30 (E + F1e)			15,858,283.96	6,615,261.30	22,473,545.26	16,353,435.96	5,981,726.30	22,335,162.26	-0.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	65,732.61	0.00	65,732.61	77,974.00	0.00	77,974.00	18.6%
Prepaid Expenditures		9713	16,766.70	0.00	16,766.70	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	6,615,261.30	6,615,261.30	0.00	5,981,726.30	5,981,726.30	-9.6%
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	7,275,300.50	0.00	7,275,300.50	9,280,194.50	0.00	9,280,194.50	27.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,089,390.98	0.00	4,089,390.98	4,246,007.01	0.00	4,246,007.01	3.8%
Unassigned/Unappropriated Amount		9790	4,376,093.17	0.00	4,376,093.17	2,714,260.45	0.00	2,714,260.45	-38.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
5640	Medi-Cal Billing Option	315,902.76	233,684.76
6230	California Clean Energy Jobs Act	186,884.00	0.00
6264	Educator Effectiveness	881,537.00	440,769.00
6300	Lottery: Instructional Materials	2,620,680.41	2,719,322.41
6500	Special Education	1,172,290.82	1,241,420.82
6512	Special Ed: Mental Health Services	644,757.22	581,119.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	186,679.20	186,679.20
9010	Other Restricted Local	606,529.89	578,730.89
Total, Restricted Balance		6,615,261.30	5,981,726.30

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,514,722.68	17,152,539.00	-2.1%
3) Other State Revenue		8300-8599	52,037,946.00	51,446,187.00	-1.1%
4) Other Local Revenue		8600-8799	356.98	0.00	-100.0%
5) TOTAL, REVENUES			69,553,025.66	68,598,726.00	-1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	69,552,668.68	68,598,726.00	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,552,668.68	68,598,726.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			356.98	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			356.98	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,526.45	6,883.43	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,526.45	6,883.43	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,526.45	6,883.43	5.5%
2) Ending Balance, June 30 (E + F1e)			6,883.43	6,883.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,883.43	6,883.43	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,714,265.96		
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	6,462,870.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,177,136.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	11,170,252.95		
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			11,170,252.95		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,883.43		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	17,514,722.68	17,152,539.00	-2.1%
TOTAL, FEDERAL REVENUE			17,514,722.68	17,152,539.00	-2.1%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	45,603,492.00	45,914,346.00	0.7%
Prior Years	6500	8319	1,050,244.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,384,210.00	5,531,841.00	2.7%
TOTAL, OTHER STATE REVENUE			52,037,946.00	51,446,187.00	-1.1%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	356.98	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			356.98	0.00	-100.0%
TOTAL, REVENUES			69,553,025.66	68,598,726.00	-1.4%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	22,898,932.68	22,684,380.00	-0.9%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	46,653,736.00	45,914,346.00	-1.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			69,552,668.68	68,598,726.00	-1.4%
TOTAL, EXPENDITURES			69,552,668.68	68,598,726.00	-1.4%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,514,722.68	17,152,539.00	-2.1%
3) Other State Revenue		8300-8599	52,037,946.00	51,446,187.00	-1.1%
4) Other Local Revenue		8600-8799	356.98	0.00	-100.0%
5) TOTAL, REVENUES			69,553,025.66	68,598,726.00	-1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	69,552,668.68	68,598,726.00	-1.4%
10) TOTAL, EXPENDITURES			69,552,668.68	68,598,726.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			356.98	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			356.98	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,526.45	6,883.43	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,526.45	6,883.43	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,526.45	6,883.43	5.5%
2) Ending Balance, June 30 (E + F1e)			6,883.43	6,883.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,883.43	6,883.43	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,883.09	19,524.00	-54.5%
3) Other State Revenue		8300-8599	2,925,826.00	3,378,299.00	15.5%
4) Other Local Revenue		8600-8799	1,024,251.61	1,101,508.00	7.5%
5) TOTAL, REVENUES			3,992,960.70	4,499,331.00	12.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,233,626.57	1,227,711.00	-0.5%
2) Classified Salaries		2000-2999	861,918.34	849,698.00	-1.4%
3) Employee Benefits		3000-3999	734,566.84	793,410.00	8.0%
4) Books and Supplies		4000-4999	217,807.02	346,332.00	59.0%
5) Services and Other Operating Expenditures		5000-5999	311,425.90	275,913.00	-11.4%
6) Capital Outlay		6000-6999	0.00	19,524.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	255,884.32	272,297.00	6.4%
9) TOTAL, EXPENDITURES			3,615,228.99	3,784,885.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			377,731.71	714,446.00	89.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,663.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,663.00	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			377,731.71	720,109.00	90.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,669.07	402,382.64	2313.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,669.07	402,382.64	2313.9%
d) Other Restatements		9795	7,981.86	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,650.93	402,382.64	1532.3%
2) Ending Balance, June 30 (E + F1e)			402,382.64	1,122,491.64	179.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,554.38	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	359,685.37	1,079,794.37	200.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,142.89	42,697.27	224.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	170,497.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	28,340.56		
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	387,682.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	29,554.38		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			616,074.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	213,692.07		
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			213,692.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			402,382.64		

Description			2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Resource Codes	Object Codes				
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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	42,883.09	19,524.00	-54.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			42,883.09	19,524.00	-54.5%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,914,992.00	3,378,299.00	15.9%
All Other State Revenue	All Other	8590	10,834.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,925,826.00	3,378,299.00	15.5%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
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	3,194.54	878.00	-72.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	592,670.14	462,989.00	-21.9%
Interagency Services		8677	150,000.00	150,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	278,386.93	487,641.00	75.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,024,251.61	1,101,508.00	7.5%
TOTAL, REVENUES			3,992,960.70	4,499,331.00	12.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	905,620.84	917,310.00	1.3%
Certificated Pupil Support Salaries		1200	110,929.39	92,774.00	-16.4%
Certificated Supervisors' and Administrators' Salaries		1300	203,125.95	217,627.00	7.1%
Other Certificated Salaries		1900	13,950.39	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,233,626.57	1,227,711.00	-0.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	237,178.69	232,758.00	-1.9%
Classified Support Salaries		2200	184,722.06	207,306.00	12.2%
Classified Supervisors' and Administrators' Salaries		2300	75,240.00	77,852.00	3.5%
Clerical, Technical and Office Salaries		2400	361,141.09	331,782.00	-8.1%
Other Classified Salaries		2900	3,636.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			861,918.34	849,698.00	-1.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	111,190.58	153,493.00	38.0%
PERS		3201-3202	103,621.08	117,909.00	13.8%
OASDI/Medicare/Alternative		3301-3302	90,938.28	115,493.00	27.0%
Health and Welfare Benefits		3401-3402	377,877.27	356,426.00	-5.7%
Unemployment Insurance		3501-3502	1,040.42	1,044.00	0.3%
Workers' Compensation		3601-3602	31,598.15	31,161.00	-1.4%
OPEB, Allocated		3701-3702	6,105.22	7,178.00	17.6%
OPEB, Active Employees		3751-3752	8,497.74	7,857.00	-7.5%
Other Employee Benefits		3901-3902	3,698.10	2,849.00	-23.0%
TOTAL, EMPLOYEE BENEFITS			734,566.84	793,410.00	8.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	207,533.89	338,232.00	63.0%
Noncapitalized Equipment		4400	10,273.13	8,100.00	-21.2%
TOTAL, BOOKS AND SUPPLIES			217,807.02	346,332.00	59.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,911.22	6,735.00	-2.5%
Dues and Memberships		5300	1,230.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	128,826.50	125,998.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,367.92	5,420.00	24.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,674.51	760.00	-79.3%
Professional/Consulting Services and Operating Expenditures		5800	126,223.35	117,000.00	-7.3%
Communications		5900	40,192.40	20,000.00	-50.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			311,425.90	275,913.00	-11.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	19,524.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	19,524.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	255,884.32	272,297.00	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			255,884.32	272,297.00	6.4%
TOTAL, EXPENDITURES			3,615,228.99	3,784,885.00	4.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	5,663.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,663.00	New
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	5,663.00	New

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,883.09	19,524.00	-54.5%
3) Other State Revenue		8300-8599	2,925,826.00	3,378,299.00	15.5%
4) Other Local Revenue		8600-8799	1,024,251.61	1,101,508.00	7.5%
5) TOTAL, REVENUES			3,992,960.70	4,499,331.00	12.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,692,907.69	1,903,671.00	12.4%
2) Instruction - Related Services	2000-2999		1,086,456.98	1,030,425.00	-5.2%
3) Pupil Services	3000-3999		144,938.16	129,970.00	-10.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		255,884.32	272,297.00	6.4%
8) Plant Services	8000-8999		435,041.84	448,522.00	3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,615,228.99	3,784,885.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			377,731.71	714,446.00	89.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,663.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,663.00	New

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			377,731.71	720,109.00	90.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,669.07	402,382.64	2313.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,669.07	402,382.64	2313.9%
d) Other Restatements		9795	7,981.86	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,650.93	402,382.64	1532.3%
2) Ending Balance, June 30 (E + F1e)			402,382.64	1,122,491.64	179.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,554.38	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	359,685.37	1,079,794.37	200.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,142.89	42,697.27	224.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
6391	Adult Education Block Grant Program	353,299.63	1,073,408.63
9010	Other Restricted Local	6,385.74	6,385.74
Total, Restricted Balance		359,685.37	1,079,794.37

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	445,052.38	504,130.00	13.3%
3) Other State Revenue		8300-8599	1,146,599.64	982,750.00	-14.3%
4) Other Local Revenue		8600-8799	47,443.01	21,843.00	-54.0%
5) TOTAL, REVENUES			1,639,095.03	1,508,723.00	-8.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	651,894.57	669,337.00	2.7%
2) Classified Salaries		2000-2999	348,881.04	292,825.00	-16.1%
3) Employee Benefits		3000-3999	331,824.00	360,522.00	8.6%
4) Books and Supplies		4000-4999	107,511.39	36,728.00	-65.8%
5) Services and Other Operating Expenditures		5000-5999	87,341.55	79,870.00	-8.6%
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	107,081.12	111,829.00	4.4%
9) TOTAL, EXPENDITURES			1,634,533.67	1,551,111.00	-5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,561.36	(42,388.00)	-1029.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,796.99	42,388.00	-33.6%
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			63,796.99	42,388.00	-33.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			68,358.35	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,610.79	85,969.14	388.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,610.79	85,969.14	388.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,610.79	85,969.14	388.2%
2) Ending Balance, June 30 (E + F1e)			85,969.14	85,969.14	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	85,969.14	85,969.14	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(80,865.42)		
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	250,950.37		
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			170,084.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	84,115.81		
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			84,115.81		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			85,969.14		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	445,052.38	504,130.00	13.3%
TOTAL, FEDERAL REVENUE			445,052.38	504,130.00	13.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,109,099.64	982,750.00	-11.4%
All Other State Revenue	All Other	8590	37,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,146,599.64	982,750.00	-14.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	445.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	41,229.00	21,843.00	-47.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,769.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,443.01	21,843.00	-54.0%
TOTAL, REVENUES			1,639,095.03	1,508,723.00	-8.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	571,080.57	595,207.00	4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	80,814.00	74,130.00	-8.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			651,894.57	669,337.00	2.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	23,276.60	0.00	-100.0%
Classified Support Salaries		2200	48,690.94	48,841.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,811.16	24,263.00	-12.8%
Other Classified Salaries		2900	249,102.34	219,721.00	-11.8%
TOTAL, CLASSIFIED SALARIES			348,881.04	292,825.00	-16.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	52,006.86	62,831.00	20.8%
PERS		3201-3202	49,756.25	59,767.00	20.1%
OASDI/Medicare/Alternative		3301-3302	46,416.81	43,530.00	-6.2%
Health and Welfare Benefits		3401-3402	161,112.80	172,887.00	7.3%
Unemployment Insurance		3501-3502	499.42	477.00	-4.5%
Workers' Compensation		3601-3602	15,128.40	14,432.00	-4.6%
OPEB, Allocated		3701-3702	2,247.14	2,657.00	18.2%
OPEB, Active Employees		3751-3752	3,656.32	3,941.00	7.8%
Other Employee Benefits		3901-3902	1,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			331,824.00	360,522.00	8.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	95,194.69	34,192.00	-64.1%
Noncapitalized Equipment		4400	12,316.70	2,536.00	-79.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			107,511.39	36,728.00	-65.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,236.78	2,682.00	-36.7%
Dues and Memberships		5300	450.00	450.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	16,889.81	20,175.00	19.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,329.55	9,304.00	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,323.04	15,196.00	-34.8%
Professional/Consulting Services and Operating Expenditures		5800	9,979.54	7,874.00	-21.1%
Communications		5900	11,632.83	12,689.00	9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,341.55	79,870.00	-8.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	107,081.12	111,829.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,081.12	111,829.00	4.4%
<b>TOTAL, EXPENDITURES</b>			<b>1,634,533.67</b>	<b>1,551,111.00</b>	<b>-5.1%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	63,796.99	42,388.00	-33.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,796.99	42,388.00	-33.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			63,796.99	42,388.00	-33.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	445,052.38	504,130.00	13.3%
3) Other State Revenue		8300-8599	1,146,599.64	982,750.00	-14.3%
4) Other Local Revenue		8600-8799	47,443.01	21,843.00	-54.0%
5) TOTAL, REVENUES			1,639,095.03	1,508,723.00	-8.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,215,730.12	1,178,436.00	-3.1%
2) Instruction - Related Services	2000-2999		172,269.68	162,216.00	-5.8%
3) Pupil Services	3000-3999		1,498.14	0.00	-100.0%
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		107,081.12	111,829.00	4.4%
8) Plant Services	8000-8999		137,954.61	98,630.00	-28.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,634,533.67	1,551,111.00	-5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,561.36	(42,388.00)	-1029.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,796.99	42,388.00	-33.6%
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			63,796.99	42,388.00	-33.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			68,358.35	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,610.79	85,969.14	388.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,610.79	85,969.14	388.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,610.79	85,969.14	388.2%
2) Ending Balance, June 30 (E + F1e)			85,969.14	85,969.14	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	85,969.14	85,969.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	84,434.00	84,434.00
9010	Other Restricted Local	1,535.14	1,535.14
Total, Restricted Balance		85,969.14	85,969.14

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,993,373.96	4,465,850.00	-10.6%
3) Other State Revenue		8300-8599	384,600.98	382,656.00	-0.5%
4) Other Local Revenue		8600-8799	780,139.56	733,066.00	-6.0%
5) TOTAL, REVENUES			6,158,114.50	5,581,572.00	-9.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,987,815.19	2,780,388.00	39.9%
3) Employee Benefits		3000-3999	607,553.67	672,984.00	10.8%
4) Books and Supplies		4000-4999	2,524,898.34	2,636,177.00	4.4%
5) Services and Other Operating Expenditures		5000-5999	197,440.27	277,054.00	40.3%
6) Capital Outlay		6000-6999	0.00	700,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,525.54	2,638.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	266,803.88	284,778.00	6.7%
9) TOTAL, EXPENDITURES			5,587,036.89	7,354,019.00	31.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			571,077.61	(1,772,447.00)	-410.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,650.12	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			28,650.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			599,727.73	(1,772,447.00)	-395.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,879,559.76	6,479,287.49	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,879,559.76	6,479,287.49	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,879,559.76	6,479,287.49	10.2%
2) Ending Balance, June 30 (E + F1e)			6,479,287.49	4,706,840.49	-27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	46,429.32	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	6,387,644.88	4,661,627.20	-27.0%
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	45,213.29	45,213.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,698,208.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	11,491.10		
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	847,165.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	46,429.32		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,603,295.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	124,007.60		
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			124,007.60		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,479,287.49		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,993,373.96	4,465,850.00	-10.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,993,373.96	4,465,850.00	-10.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	384,600.98	382,656.00	-0.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			384,600.98	382,656.00	-0.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	727,603.21	692,056.00	-4.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	43,427.10	20,591.00	-52.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,109.25	20,419.00	124.2%
TOTAL, OTHER LOCAL REVENUE			780,139.56	733,066.00	-6.0%
TOTAL, REVENUES			6,158,114.50	5,581,572.00	-9.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,532,803.67	2,300,564.00	50.1%
Classified Supervisors' and Administrators' Salaries		2300	192,638.33	203,822.00	5.8%
Clerical, Technical and Office Salaries		2400	248,107.66	263,641.00	6.3%
Other Classified Salaries		2900	14,265.53	12,361.00	-13.4%
TOTAL, CLASSIFIED SALARIES			1,987,815.19	2,780,388.00	39.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	147,404.38	164,101.00	11.3%
OASDI/Medicare/Alternative		3301-3302	151,109.02	159,843.00	5.8%
Health and Welfare Benefits		3401-3402	261,916.47	289,370.00	10.5%
Unemployment Insurance		3501-3502	988.76	1,895.00	91.7%
Workers' Compensation		3601-3602	29,780.77	41,706.00	40.0%
OPEB, Allocated		3701-3702	4,240.55	4,555.00	7.4%
OPEB, Active Employees		3751-3752	7,522.28	8,514.00	13.2%
Other Employee Benefits		3901-3902	4,591.44	3,000.00	-34.7%
TOTAL, EMPLOYEE BENEFITS			607,553.67	672,984.00	10.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	267,250.33	304,424.00	13.9%
Noncapitalized Equipment		4400	68,966.42	147,712.00	114.2%
Food		4700	2,188,681.59	2,184,041.00	-0.2%
TOTAL, BOOKS AND SUPPLIES			2,524,898.34	2,636,177.00	4.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,262.25	10,364.00	42.7%
Dues and Memberships		5300	2,097.08	4,265.00	103.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,871.29	77,813.00	129.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,849.04	22,771.00	53.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,146.48)	(19,825.00)	-6.2%
Professional/Consulting Services and Operating Expenditures		5800	160,058.25	179,683.00	12.3%
Communications		5900	448.84	1,983.00	341.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,440.27	277,054.00	40.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	700,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	700,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,525.54	2,638.00	4.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,525.54	2,638.00	4.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	266,803.88	284,778.00	6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			266,803.88	284,778.00	6.7%
<b>TOTAL, EXPENDITURES</b>			<b>5,587,036.89</b>	<b>7,354,019.00</b>	<b>31.6%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	28,650.12	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,650.12	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			28,650.12	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,993,373.96	4,465,850.00	-10.6%
3) Other State Revenue		8300-8599	384,600.98	382,656.00	-0.5%
4) Other Local Revenue		8600-8799	780,139.56	733,066.00	-6.0%
5) TOTAL, REVENUES			6,158,114.50	5,581,572.00	-9.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,283,836.18	6,988,790.00	32.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		266,803.88	284,778.00	6.7%
8) Plant Services	8000-8999		33,871.29	77,813.00	129.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,525.54	2,638.00	4.5%
10) TOTAL, EXPENDITURES			5,587,036.89	7,354,019.00	31.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			571,077.61	(1,772,447.00)	-410.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,650.12	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			28,650.12	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			599,727.73	(1,772,447.00)	-395.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,879,559.76	6,479,287.49	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,879,559.76	6,479,287.49	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,879,559.76	6,479,287.49	10.2%
2) Ending Balance, June 30 (E + F1e)			6,479,287.49	4,706,840.49	-27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	46,429.32	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	6,387,644.88	4,661,627.20	-27.0%
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	45,213.29	45,213.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	6,344,835.61	4,618,817.93
5330	Child Nutrition: Summer Food Service Program Operations	42,809.27	42,809.27
Total, Restricted Balance		6,387,644.88	4,661,627.20

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,799.50	57,799.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,799.50	57,799.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,799.50	57,799.50	0.0%
2) Ending Balance, June 30 (E + F1e)			57,799.50	57,799.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	57,799.50	57,799.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	57,799.50		
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			57,799.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			57,799.50		

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

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

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,799.50	57,799.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,799.50	57,799.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,799.50	57,799.50	0.0%
2) Ending Balance, June 30 (E + F1e)			57,799.50	57,799.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	57,799.50	57,799.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	231,536.82	132,772.00	-42.7%
5) TOTAL, REVENUES			231,536.82	132,772.00	-42.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	351,893.20	376,991.00	7.1%
3) Employee Benefits		3000-3999	136,357.93	159,262.00	16.8%
4) Books and Supplies		4000-4999	4,112,415.78	2,290,535.00	-44.3%
5) Services and Other Operating Expenditures		5000-5999	2,196,523.01	1,592,375.00	-27.5%
6) Capital Outlay		6000-6999	18,596,507.41	7,347,087.00	-60.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	374,532.93	374,600.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,768,230.26	12,140,850.00	-52.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,536,693.44)	(12,008,078.00)	-53.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	37,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,463,306.56	(12,008,078.00)	-204.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,798,165.51	14,261,472.07	409.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,798,165.51	14,261,472.07	409.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,798,165.51	14,261,472.07	409.7%
2) Ending Balance, June 30 (E + F1e)			14,261,472.07	2,253,394.07	-84.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,261,472.07	2,253,394.07	-84.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22,013,711.08		
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	80,479.40		
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			22,094,190.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,832,718.41		
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			7,832,718.41		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,261,472.07		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	231,536.82	132,272.00	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	500.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			231,536.82	132,772.00	-42.7%
TOTAL, REVENUES			231,536.82	132,772.00	-42.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	125,231.69	126,441.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	164,676.92	173,134.00	5.1%
Clerical, Technical and Office Salaries		2400	61,984.59	77,416.00	24.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			351,893.20	376,991.00	7.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,816.79	51,704.00	26.7%
OASDI/Medicare/Alternative		3301-3302	25,448.17	28,731.00	12.9%
Health and Welfare Benefits		3401-3402	61,970.04	70,038.00	13.0%
Unemployment Insurance		3501-3502	176.52	192.00	8.8%
Workers' Compensation		3601-3602	5,317.95	5,655.00	6.3%
OPEB, Allocated		3701-3702	1,361.76	1,503.00	10.4%
OPEB, Active Employees		3751-3752	1,266.70	1,439.00	13.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			136,357.93	159,262.00	16.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	455,567.56	820,406.00	80.1%
Noncapitalized Equipment		4400	3,656,848.22	1,470,129.00	-59.8%
TOTAL, BOOKS AND SUPPLIES			4,112,415.78	2,290,535.00	-44.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,640.00	2,750.00	4.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,142.50	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	128,583.54	81,500.00	-36.6%
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	2,060,728.72	1,508,125.00	-26.8%
Communications		5900	2,428.25	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,196,523.01</b>	<b>1,592,375.00</b>	<b>-27.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	394,805.65	90,000.00	-77.2%
Land Improvements		6170	0.00	16,974.00	New
Buildings and Improvements of Buildings		6200	18,116,455.94	7,237,113.00	-60.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	85,245.82	3,000.00	-96.5%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>18,596,507.41</b>	<b>7,347,087.00</b>	<b>-60.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	32,646.93	42,100.00	29.0%
Other Debt Service - Principal		7439	341,886.00	332,500.00	-2.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>374,532.93</b>	<b>374,600.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,768,230.26</b>	<b>12,140,850.00</b>	<b>-52.9%</b>

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	37,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			37,000,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			37,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	231,536.82	132,772.00	-42.7%
5) TOTAL, REVENUES			231,536.82	132,772.00	-42.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		25,009,442.33	11,766,250.00	-53.0%
9) Other Outgo	9000-9999	Except 7600-7699	758,787.93	374,600.00	-50.6%
10) TOTAL, EXPENDITURES			25,768,230.26	12,140,850.00	-52.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(25,536,693.44)	(12,008,078.00)	-53.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	37,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,463,306.56	(12,008,078.00)	-204.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,798,165.51	14,261,472.07	409.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,798,165.51	14,261,472.07	409.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,798,165.51	14,261,472.07	409.7%
2) Ending Balance, June 30 (E + F1e)			14,261,472.07	2,253,394.07	-84.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,261,472.07	2,253,394.07	-84.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	375,549.37	275,100.00	-26.7%
5) TOTAL, REVENUES			375,549.37	275,100.00	-26.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,456.56	1,500.00	3.0%
3) Employee Benefits		3000-3999	401.00	401.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,857.56	1,901.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			373,691.81	273,199.00	-26.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			373,691.81	273,199.00	-26.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	182,312.40	556,004.21	205.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,312.40	556,004.21	205.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,312.40	556,004.21	205.0%
2) Ending Balance, June 30 (E + F1e)			556,004.21	829,203.21	49.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	556,004.21	829,203.21	49.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	554,520.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,483.46		
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			556,004.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			556,004.21		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,148.12	100.00	-96.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	372,401.25	275,000.00	-26.2%
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			375,549.37	275,100.00	-26.7%
TOTAL, REVENUES			375,549.37	275,100.00	-26.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,456.56	1,500.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,456.56	1,500.00	3.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	172.56	170.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	113.73	113.00	-0.6%
Health and Welfare Benefits		3401-3402	51.09	52.00	1.8%
Unemployment Insurance		3501-3502	0.73	1.00	37.0%
Workers' Compensation		3601-3602	18.71	23.00	22.9%
OPEB, Allocated		3701-3702	35.59	5.00	-86.0%
OPEB, Active Employees		3751-3752	8.59	6.00	-30.2%
Other Employee Benefits		3901-3902	0.00	31.00	New
TOTAL, EMPLOYEE BENEFITS			401.00	401.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,857.56	1,901.00	2.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	375,549.37	275,100.00	-26.7%
5) TOTAL, REVENUES			375,549.37	275,100.00	-26.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,857.56	1,901.00	2.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,857.56	1,901.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			373,691.81	273,199.00	-26.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			373,691.81	273,199.00	-26.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	182,312.40	556,004.21	205.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,312.40	556,004.21	205.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,312.40	556,004.21	205.0%
2) Ending Balance, June 30 (E + F1e)			556,004.21	829,203.21	49.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	556,004.21	829,203.21	49.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	233,208.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	220,159.11	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			453,367.45	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(453,367.45)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	532,117.56	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			532,117.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			78,750.11	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	78,750.11	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	78,750.11	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	78,750.11	New
2) Ending Balance, June 30 (E + F1e)			78,750.11	78,750.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	78,750.11	78,750.11	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	78,750.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			78,750.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			78,750.11		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	206,320.69	0.00	-100.0%
Noncapitalized Equipment		4400	26,887.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			233,208.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,638.55	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,570.47	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	181,950.09	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220,159.11	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			453,367.45	0.00	-100.0%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	532,117.56	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			532,117.56	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			532,117.56	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		453,367.45	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			453,367.45	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(453,367.45)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	532,117.56	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			532,117.56	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			78,750.11	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	78,750.11	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	78,750.11	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	78,750.11	New
2) Ending Balance, June 30 (E + F1e)			78,750.11	78,750.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	78,750.11	78,750.11	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	79,682.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,588,675.10	10,793,216.00	12.6%
5) TOTAL, REVENUES			9,668,357.10	10,793,216.00	11.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	10,318,126.00	11,805,317.00	14.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,318,126.00	11,805,317.00	14.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(649,768.90)	(1,012,101.00)	55.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,711,726.90	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,711,726.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,061,958.00	(1,012,101.00)	-149.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,986,240.00	8,048,198.00	34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,986,240.00	8,048,198.00	34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,986,240.00	8,048,198.00	34.4%
2) Ending Balance, June 30 (E + F1e)			8,048,198.00	7,036,097.00	-12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,048,198.00	7,036,097.00	-12.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,048,198.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,048,198.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,048,198.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	79,682.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			79,682.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,600,134.00	10,396,808.00	20.9%
Unsecured Roll		8612	342,743.00	114,410.00	-66.6%
Prior Years' Taxes		8613	331,295.00	165,648.00	-50.0%
Supplemental Taxes		8614	208,502.00	104,251.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	50,909.00	0.00	-100.0%
Interest		8660	40,330.00	12,099.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	14,762.10	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,588,675.10	10,793,216.00	12.6%
TOTAL, REVENUES			9,668,357.10	10,793,216.00	11.6%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,483,006.00	4,848,338.00	8.1%
Bond Interest and Other Service Charges		7434	5,835,120.00	6,956,979.00	19.2%
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)			10,318,126.00	11,805,317.00	14.4%
TOTAL, EXPENDITURES			10,318,126.00	11,805,317.00	14.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,711,726.90	0.00	-100.0%
(c) TOTAL, SOURCES			2,711,726.90	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,711,726.90	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	79,682.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,588,675.10	10,793,216.00	12.6%
5) TOTAL, REVENUES			9,668,357.10	10,793,216.00	11.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,318,126.00	11,805,317.00	14.4%
10) TOTAL, EXPENDITURES			10,318,126.00	11,805,317.00	14.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(649,768.90)	(1,012,101.00)	55.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,711,726.90	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,711,726.90	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,061,958.00	(1,012,101.00)	-149.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,986,240.00	8,048,198.00	34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,986,240.00	8,048,198.00	34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,986,240.00	8,048,198.00	34.4%
2) Ending Balance, June 30 (E + F1e)			8,048,198.00	7,036,097.00	-12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,048,198.00	7,036,097.00	-12.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	955,808.92	922,663.00	-3.5%
5) TOTAL, REVENUES			955,808.92	922,663.00	-3.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	139,029.31	171,882.00	23.6%
2) Classified Salaries		2000-2999	349,467.54	450,888.00	29.0%
3) Employee Benefits		3000-3999	91,724.39	118,884.00	29.6%
4) Books and Supplies		4000-4999	39,628.13	44,557.00	12.4%
5) Services and Other Operating Expenses		5000-5999	14,237.36	20,084.00	41.1%
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			634,086.73	806,295.00	27.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			321,722.19	116,368.00	-63.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,376.80	23,497.00	-38.8%
b) Transfers Out		7600-7629	138,376.80	129,160.00	-6.7%
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			(100,000.00)	(105,663.00)	5.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			221,722.19	10,705.00	-95.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	456,739.23	670,479.56	46.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,739.23	670,479.56	46.8%
d) Other Restatements		9795	(7,981.86)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			448,757.37	670,479.56	49.4%
2) Ending Net Position, June 30 (E + F1e)			670,479.56	681,184.56	1.6%
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	670,479.56	681,184.56	1.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	687,617.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,615.96		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,861.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	13,437.51		
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			704,531.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	34,052.16		
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			34,052.16		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			670,479.56		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	3,572.39	2,513.00	-29.7%
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	933,601.89	908,308.00	-2.7%
Other Local Revenue					
All Other Local Revenue		8699	18,634.64	11,842.00	-36.5%
TOTAL, OTHER LOCAL REVENUE			955,808.92	922,663.00	-3.5%
TOTAL, REVENUES			955,808.92	922,663.00	-3.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	138,949.32	164,178.00	18.2%
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	79.99	7,704.00	9531.2%
TOTAL, CERTIFICATED SALARIES			139,029.31	171,882.00	23.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	20,539.87	19,386.00	-5.6%
Classified Support Salaries		2200	10,960.51	10,840.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	63,673.74	67,939.00	6.7%
Clerical, Technical and Office Salaries		2400	60,638.15	73,660.00	21.5%
Other Classified Salaries		2900	193,655.27	279,063.00	44.1%
TOTAL, CLASSIFIED SALARIES			349,467.54	450,888.00	29.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	4,650.08	6,854.00	47.4%
PERS		3201-3202	24,467.97	37,226.00	52.1%
OASDI/Medicare/Alternative		3301-3302	30,307.85	38,374.00	26.6%
Health and Welfare Benefits		3401-3402	23,589.28	23,456.00	-0.6%
Unemployment Insurance		3501-3502	243.63	299.00	22.7%
Workers' Compensation		3601-3602	7,328.55	9,342.00	27.5%
OPEB, Allocated		3701-3702	495.31	516.00	4.2%
OPEB, Active Employees		3751-3752	641.72	2,817.00	339.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			91,724.39	118,884.00	29.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,824.93	37,551.00	11.0%
Noncapitalized Equipment		4400	5,803.20	7,006.00	20.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,628.13	44,557.00	12.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	984.66	4,670.00	374.3%
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	2,282.89	2,102.00	-7.9%
Professional/Consulting Services and Operating Expenditures		5800	10,572.13	13,012.00	23.1%
Communications		5900	397.68	300.00	-24.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,237.36	20,084.00	41.1%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			634,086.73	806,295.00	27.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	38,376.80	23,497.00	-38.8%
(a) TOTAL, INTERFUND TRANSFERS IN			38,376.80	23,497.00	-38.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	138,376.80	129,160.00	-6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			138,376.80	129,160.00	-6.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(100,000.00)	(105,663.00)	5.7%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	955,808.92	922,663.00	-3.5%
5) TOTAL, REVENUES			955,808.92	922,663.00	-3.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		634,086.73	806,295.00	27.2%
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			634,086.73	806,295.00	27.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			321,722.19	116,368.00	-63.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,376.80	23,497.00	-38.8%
b) Transfers Out		7600-7629	138,376.80	129,160.00	-6.7%
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			(100,000.00)	(105,663.00)	5.7%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			221,722.19	10,705.00	-95.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	456,739.23	670,479.56	46.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,739.23	670,479.56	46.8%
d) Other Restatements		9795	(7,981.86)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			448,757.37	670,479.56	49.4%
2) Ending Net Position, June 30 (E + F1e)			670,479.56	681,184.56	1.6%
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	670,479.56	681,184.56	1.6%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,122,225.20	17,052,183.00	5.8%
5) TOTAL, REVENUES			16,122,225.20	17,052,183.00	5.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,092,866.40	16,638,000.00	3.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,092,866.40	16,638,000.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,358.80	414,183.00	1310.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			29,358.80	414,183.00	1310.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,032,569.39	1,061,928.19	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,032,569.39	1,061,928.19	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,032,569.39	1,061,928.19	2.8%
2) Ending Net Position, June 30 (E + F1e)			1,061,928.19	1,476,111.19	39.0%
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	1,061,928.19	1,476,111.19	39.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,231,005.47		
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	50,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	103,459.77		
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			6,384,465.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,322,537.05		
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			5,322,537.05		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,061,928.19		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22,056.57	22,400.00	1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,017,607.01	17,005,524.00	6.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,561.62	24,259.00	-70.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,122,225.20	17,052,183.00	5.8%
TOTAL, REVENUES			16,122,225.20	17,052,183.00	5.8%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	16,092,836.40	16,637,940.00	3.4%
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	30.00	60.00	100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,092,866.40	16,638,000.00	3.4%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,092,866.40	16,638,000.00	3.4%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,122,225.20	17,052,183.00	5.8%
5) TOTAL, REVENUES			16,122,225.20	17,052,183.00	5.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		16,092,866.40	16,638,000.00	3.4%
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			16,092,866.40	16,638,000.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			29,358.80	414,183.00	1310.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			29,358.80	414,183.00	1310.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,032,569.39	1,061,928.19	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,032,569.39	1,061,928.19	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,032,569.39	1,061,928.19	2.8%
2) Ending Net Position, June 30 (E + F1e)			1,061,928.19	1,476,111.19	39.0%
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	1,061,928.19	1,476,111.19	39.0%

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

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,640.41	11,618.08	11,986.95	11,273.79	11,273.79	11,601.38
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,640.41	11,618.08	11,986.95	11,273.79	11,273.79	11,601.38
<b>5. District Funded County Program ADA</b>						
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	42.17	42.43	42.17	43.03	43.03	43.03
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	42.17	42.43	42.17	43.03	43.03	43.03
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,682.58	11,660.51	12,029.12	11,316.82	11,316.82	11,644.41
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	2,886,240.00		2,886,240.00			2,886,240.00
Work in Progress	22,334,146.00	(1.00)	22,334,145.00	22,451,168.00	16,222,231.00	28,563,082.00
Total capital assets not being depreciated	25,220,386.00	(1.00)	25,220,385.00	22,451,168.00	16,222,231.00	31,449,322.00
Capital assets being depreciated:						
Land Improvements	77,958,492.00		77,958,492.00	369,396.00		78,327,888.00
Buildings	103,228,791.00		103,228,791.00	15,852,835.00		119,081,626.00
Equipment	12,855,379.00		12,855,379.00	70,987.00		12,926,366.00
Total capital assets being depreciated	194,042,662.00	0.00	194,042,662.00	16,293,218.00	0.00	210,335,880.00
Accumulated Depreciation for:						
Land Improvements	(30,875,751.00)		(30,875,751.00)	(3,814,881.00)		(34,690,632.00)
Buildings	(52,349,884.00)		(52,349,884.00)	(4,045,520.00)		(56,395,404.00)
Equipment	(11,329,993.00)	(112,418.00)	(11,442,411.00)	(197,738.00)		(11,640,149.00)
Total accumulated depreciation	(94,555,628.00)	(112,418.00)	(94,668,046.00)	(8,058,139.00)	0.00	(102,726,185.00)
Total capital assets being depreciated, net	99,487,034.00	(112,418.00)	99,374,616.00	8,235,079.00	0.00	107,609,695.00
Governmental activity capital assets, net	124,707,420.00	(112,419.00)	124,595,001.00	30,686,247.00	16,222,231.00	139,059,017.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.61%
	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	\$69,630,681.49
	Appropriations Subject to Limit	\$69,630,681.49
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	10.14%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 19, 2016

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

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

FEDERAL PROGRAM NAME	Title I, Part A	Special Ed: IDEA Basic Local	Special Ed: IDEA Preschool	Special Ed: IDEA Preschool Local	Sp Ed: IDEA Mental Health	Sp Ed: IDEA Mental Health	Sp Ed: IDEA Preschool Staff Dev
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3310	3315	3320	3327	3327.1	3345
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	16,287.69					99,286.08	
2. a. Current Year Award	2,141,190.00	2,383,881.00	60,072.00	82,632.00	70,250.00		606.00
b. Transferability (NCLB)							
c. Other Adjustments						(32,545.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,141,190.00	2,383,881.00	60,072.00	82,632.00	70,250.00	(32,545.00)	606.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,157,477.69	2,383,881.00	60,072.00	82,632.00	70,250.00	66,741.08	606.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,432,395.69	1,819,548.00	23,321.00	26,865.00	62,280.00	34,010.08	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,432,395.69	1,819,548.00	23,321.00	26,865.00	62,280.00	34,010.08	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,996,106.48	2,383,881.00	60,072.00	82,632.00	70,250.00	66,484.09	336.33
10. Non Donor-Authorized Expenditures		46,454.15					
11. Total Expenditures (lines 9 & 10)	1,996,106.48	2,430,335.15	60,072.00	82,632.00	70,250.00	66,484.09	336.33
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(563,710.79)	(564,333.00)	(36,751.00)	(55,767.00)	(7,970.00)	(32,474.01)	(336.33)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	563,710.79	564,333.00	36,751.00	55,767.00	7,970.00	32,474.01	336.33
14. Unused Grant Award Calculation (line 4 minus line 9)	161,371.21	0.00	0.00	0.00	0.00	256.99	269.67
15. If Carryover is allowed, enter line 14 amount here	161,371.21	0.00	0.00	0.00	0.00	256.99	269.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,996,106.48	2,383,881.00	60,072.00	82,632.00	70,250.00	66,484.09	336.33

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

FEDERAL PROGRAM NAME	Sp Ed: IDEA Preschool Staff Dev	Sp Ed: IDEA Early Intervention, Part C	Sp Ed: IDEA Supporting Inclusive Practices	Carl D. Perkins Career & Tech Ed	Title II, Part A Teacher Quality	Title III, Immigrant	Title III, Limited ENglish Proficient
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3345.1	3385	3386	3550	4035	4201	4203
REVENUE OBJECT	8182	8182/8590	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	558.00				259,822.03		17,906.17
2. a. Current Year Award		304,605.00	56,325.00	95,470.00	381,409.00	24,185.00	133,956.00
b. Transferability (NCLB)					(26.00)		(36.00)
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	304,605.00	56,325.00	95,470.00	381,383.00	24,185.00	133,920.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	558.00	304,605.00	56,325.00	95,470.00	641,205.03	24,185.00	151,826.17
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					186,980.03		
6. Cash Received in Current Year	0.00	85,298.00	27,008.00	12,849.94	211,747.00	5,113.00	62,051.17
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	85,298.00	27,008.00	12,849.94	398,727.03	5,113.00	62,051.17
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	557.99	304,605.00	43,349.37	95,470.00	410,138.66	2,114.06	53,337.17
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	557.99	304,605.00	43,349.37	95,470.00	410,138.66	2,114.06	53,337.17
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(557.99)	(219,307.00)	(16,341.37)	(82,620.06)	(11,411.63)	2,998.94	8,714.00
a. Unearned Revenue						2,998.94	8,714.00
b. Accounts Payable							
c. Accounts Receivable	557.99	219,307.00	16,341.37	82,620.06	11,411.63		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.01	0.00	12,975.63	0.00	231,066.37	22,070.94	98,489.00
15. If Carryover is allowed, enter line 14 amount here	0.01	0.00	12,975.63	0.00	231,066.37	22,070.94	98,489.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	557.99	304,605.00	43,349.37	95,470.00	410,138.66	2,114.06	53,337.17

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

FEDERAL PROGRAM NAME	McKinney-Vento	YCC	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5630	5811	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carryover			393,859.97
2. a. Current Year Award	371.50	76,923.08	5,811,875.58
b. Transferability (NCLB)			(62.00)
c. Other Adjustments			(32,545.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	371.50	76,923.08	5,779,268.58
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	371.50	76,923.08	6,173,128.55
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year			186,980.03
6. Cash Received in Current Year	371.50	0.00	3,802,858.38
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	371.50	0.00	3,989,838.41
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	270.00	76,923.08	5,646,527.23
10. Non Donor-Authorized Expenditures			46,454.15
11. Total Expenditures (lines 9 & 10)	270.00	76,923.08	5,692,981.38
12. Amounts Included in Line 6 above for Prior Year Adjustments		(2,177.41)	(2,177.41)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	101.50	(79,100.49)	(1,658,866.23)
a. Unearned Revenue	101.50		11,814.44
b. Accounts Payable			0.00
c. Accounts Receivable		79,100.49	1,670,680.67
14. Unused Grant Award Calculation (line 4 minus line 9)	101.50	0.00	526,601.32
15. If Carryover is allowed, enter line 14 amount here	101.50	0.00	526,601.32
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	270.00	79,100.49	5,648,704.64

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

STATE PROGRAM NAME	ASES	CA Partnership Academies	CA Partnership Academies	Special Ed Local Assistance	Sp Ed: Workability	Agricultural Career Tech Ed.	STRS on-Behalf Pension Contributions
RESOURCE CODE	6010	63850.4	63850.5	6501	6520	7010	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover		31,410.00					
2. a. Current Year Award	337,500.00	17,450.00	33,924.00	4,466.00	197,990.00	6,170.00	4,077,676.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	337,500.00	17,450.00	33,924.00	4,466.00	197,990.00	6,170.00	4,077,676.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	337,500.00	48,860.00	33,924.00	4,466.00	197,990.00	6,170.00	4,077,676.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		31,410.00					
6. Cash Received in Current Year	303,750.00	17,450.00	33,924.00	0.00	148,493.00	6,170.00	4,077,676.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	303,750.00	48,860.00	33,924.00	0.00	148,493.00	6,170.00	4,077,676.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	337,500.00	48,860.00	0.00	4,466.00	197,990.00	6,170.00	4,077,676.00
10. Non Donor-Authorized Expenditures						589.85	
11. Total Expenditures (lines 9 & 10)	337,500.00	48,860.00	0.00	4,466.00	197,990.00	6,759.85	4,077,676.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(33,750.00)	0.00	33,924.00	(4,466.00)	(49,497.00)	0.00	0.00
a. Unearned Revenue			33,924.00				
b. Accounts Payable							
c. Accounts Receivable	33,750.00	0.00		4,466.00	49,497.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	33,924.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	33,924.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	337,500.00	48,860.00	0.00	4,466.00	197,990.00	6,170.00	4,077,676.00

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

STATE PROGRAM NAME	<b>TOTAL</b>
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	31,410.00
2. a. Current Year Award	4,675,176.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,675,176.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,706,586.00
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	31,410.00
6. Cash Received in Current Year	4,587,463.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	4,618,873.00
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	4,672,662.00
10. Non Donor-Authorized Expenditures	589.85
11. Total Expenditures (lines 9 & 10)	4,673,251.85
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(53,789.00)
a. Unearned Revenue	33,924.00
b. Accounts Payable	0.00
c. Accounts Receivable	87,713.00
14. Unused Grant Award Calculation (line 4 minus line 9)	33,924.00
15. If Carryover is allowed, enter line 14 amount here	33,924.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,672,662.00

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

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

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	292,954.24	292,954.24
2. a. Current Year Award	564,769.84	564,769.84
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	564,769.84	564,769.84
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	857,724.08	857,724.08
<b>REVENUES</b>		
5. Cash Received in Current Year	564,769.84	564,769.84
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	564,769.84	564,769.84
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	541,821.32	541,821.32
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	541,821.32	541,821.32
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	315,902.76	315,902.76

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

STATE PROGRAM NAME	Clean Energy Jobs Act	Educator Effectiveness	Lottery Instructional Materials	Special Education	Special Education Low Incidence	Special Ed Mental Health	RMA
RESOURCE CODE	6230	6264	6300	6500	65001	6512	8150
REVENUE OBJECT	8590	8590	8560	8311/8319/8710	8311	8590	8980
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	186,884.00		2,395,422.66		9,635.37	559,102.55	165,039.43
2. a. Current Year Award		881,537.00	632,752.48	9,699,168.01	39,646.02	725,860.00	
b. Other Adjustments				(18,592.79)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	881,537.00	632,752.48	9,680,575.22	39,646.02	725,860.00	0.00
3. Required Matching Funds/Other							3,158,066.00
4. Total Available Award (sum lines 1, 2c, & 3)	186,884.00	881,537.00	3,028,175.14	9,680,575.22	49,281.39	1,284,962.55	3,323,105.43
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	881,537.00	30,283.60	8,706,152.47	39,646.02	564,677.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	602,468.88	974,422.75	0.00	161,183.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	602,468.88	974,422.75	0.00	161,183.00	0.00
8. Contributed Matching Funds							2,971,386.80
9. Total Available (sum lines 5, 7c, & 8)	0.00	881,537.00	632,752.48	9,680,575.22	39,646.02	725,860.00	2,971,386.80
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	0.00	407,494.73	9,680,575.22	27,846.52	795,559.84	3,136,426.23
11. Non Donor-Authorized Expenditures				10,876,209.31			
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	407,494.73	20,556,784.53	27,846.52	795,559.84	3,136,426.23
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	186,884.00	881,537.00	2,620,680.41	0.00	21,434.87	489,402.71	186,679.20

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	3,316,084.01
2. a. Current Year Award	11,978,963.51
b. Other Adjustments	(18,592.79)
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,960,370.72
3. Required Matching Funds/Other	3,158,066.00
4. Total Available Award (sum lines 1, 2c, & 3)	18,434,520.73
<b>REVENUES</b>	
5. Cash Received in Current Year	10,222,296.09
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,738,074.63
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,738,074.63
8. Contributed Matching Funds	2,971,386.80
9. Total Available (sum lines 5, 7c, & 8)	14,931,757.52
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	14,047,902.54
11. Non Donor-Authorized Expenditures	10,876,209.31
12. Total Expenditures (line 10 plus line 11)	24,924,111.85
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	4,386,618.19

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

LOCAL PROGRAM NAME	Donations	ASB Donations	Accounts Receivable	Sacramento Trip	Rotary Mini Grant	Shop Cards	Book Replacement
RESOURCE CODE	90001	90003	90005	90007	90009	9011	90015
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	258,101.41			1,987.29	6,353.79	4,320.91	76,844.73
2. a. Current Year Award	301,181.29	92,986.47	40,786.64	25,946.10	5,300.00	3,240.77	3,503.79
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	301,181.29	92,986.47	40,786.64	25,946.10	5,300.00	3,240.77	3,503.79
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	559,282.70	92,986.47	40,786.64	27,933.39	11,653.79	7,561.68	80,348.52
<b>REVENUES</b>							
5. Cash Received in Current Year	301,181.29	37,853.03	37,430.29	25,946.10	5,300.00	3,240.77	3,503.79
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	55,133.44	3,356.35	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	55,133.44	3,356.35	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	301,181.29	92,986.47	40,786.64	25,946.10	5,300.00	3,240.77	3,503.79
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	294,414.63	92,986.47	40,786.64	25,014.98	5,371.73	987.57	9,307.03
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	294,414.63	92,986.47	40,786.64	25,014.98	5,371.73	987.57	9,307.03
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	264,868.07	0.00	0.00	2,918.41	6,282.06	6,574.11	71,041.49

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

LOCAL PROGRAM NAME	Library Collections	NEOP	DHH PTA	Arts For All	Parent Project	TEAL Project	Microsoft Voucher
RESOURCE CODE	90017	90018.4	90030	90035	90081	90097	90100
REVENUE OBJECT	8699	8699	8699	8699	8671	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	18,032.55		3,469.97		2,813.89		75,686.64
2. a. Current Year Award	28,522.22	4,746.50		17,500.00	26.83	2,000.00	75,938.99
b. Other Adjustments							(75,686.64)
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,522.22	4,746.50	0.00	17,500.00	26.83	2,000.00	252.35
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	46,554.77	4,746.50	3,469.97	17,500.00	2,840.72	2,000.00	75,938.99
<b>REVENUES</b>							
5. Cash Received in Current Year	28,522.22	3,254.81	0.00	0.00	26.83	2,000.00	75,938.99
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,491.69	0.00	17,500.00	0.00	0.00	(75,686.64)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,491.69	0.00	17,500.00	0.00	0.00	(75,686.64)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	28,522.22	4,746.50	0.00	17,500.00	26.83	2,000.00	252.35
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	15,174.31	4,746.50	1,224.15	17,500.00	0.00	1,504.85	75,938.99
11. Non Donor-Authorized Expenditures							3,178.01
12. Total Expenditures (line 10 plus line 11)	15,174.31	4,746.50	1,224.15	17,500.00	0.00	1,504.85	79,117.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	31,380.46	0.00	2,245.82	0.00	2,840.72	495.15	0.00

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

LOCAL PROGRAM NAME	Medi-Cal Administration	AP Testing	STAR Testing	CAHSEE	CELDT	AP Site Testing	Mandate Block Grant
RESOURCE CODE	93000	94001	94002	94003	94004	94005	96000
REVENUE OBJECT	8290	8290/8590/8699	8590	8590	8590	8699	8980
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		9,799.00	4,472.78	11,092.77			80,000.00
2. a. Current Year Award	261,142.00	74,975.82	27,599.67	(6,053.00)	6,785.00	1,700.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	261,142.00	74,975.82	27,599.67	(6,053.00)	6,785.00	1,700.00	0.00
3. Required Matching Funds/Other	(64,412.49)		11,092.77	(4,925.48)			
4. Total Available Award (sum lines 1, 2c, & 3)	196,729.51	84,774.82	43,165.22	114.29	6,785.00	1,700.00	80,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	261,142.00	33,593.82	5,883.03	(6,053.00)	0.00	1,700.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	41,382.00	21,716.64	0.00	6,785.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	41,382.00	21,716.64	0.00	6,785.00	0.00	0.00
8. Contributed Matching Funds				(6,053.00)			
9. Total Available (sum lines 5, 7c, & 8)	261,142.00	74,975.82	27,599.67	(12,106.00)	6,785.00	1,700.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	81,932.55	84,774.82	27,930.69	114.29	6,785.00	500.00	0.00
11. Non Donor-Authorized Expenditures		31,470.18			6,001.12		
12. Total Expenditures (line 10 plus line 11)	81,932.55	116,245.00	27,930.69	114.29	12,786.12	500.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	114,796.96	0.00	15,234.53	0.00	0.00	1,200.00	80,000.00

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

LOCAL PROGRAM NAME	Friends of Covina Valley	TOTAL
RESOURCE CODE	97000	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	6,652.11	559,627.84
2. a. Current Year Award		967,829.09
b. Other Adjustments		(75,686.64)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	892,142.45
3. Required Matching Funds/Other		(58,245.20)
4. Total Available Award (sum lines 1, 2c, & 3)	6,652.11	1,393,525.09
<b>REVENUES</b>		
5. Cash Received in Current Year	0.00	820,463.97
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	71,678.48
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	71,678.48
8. Contributed Matching Funds		(6,053.00)
9. Total Available (sum lines 5, 7c, & 8)	0.00	886,089.45
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	0.00	786,995.20
11. Non Donor-Authorized Expenditures		40,649.31
12. Total Expenditures (line 10 plus line 11)	0.00	827,644.51
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	6,652.11	606,529.89

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	59,891,084.17	301	3,859.80	303	59,887,224.37	305	2,045,867.22		307	57,841,357.15	309
2000 - Classified Salaries	18,688,042.26	311	52.83	313	18,687,989.43	315	893,775.55		317	17,794,213.88	319
3000 - Employee Benefits	32,122,145.57	321	275,391.14	323	31,846,754.43	325	796,634.44		327	31,050,119.99	329
4000 - Books, Supplies Equip Replace. (6500)	5,866,047.51	331	17,557.74	333	5,848,489.77	335	630,478.11		337	5,218,011.66	339
5000 - Services. . . & 7300 - Indirect Costs	12,390,137.84	341	1,856.25	343	12,388,281.59	345	2,577,372.03		347	9,810,909.56	349
TOTAL					128,658,739.59	365	TOTAL			121,714,612.24	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	48,789,212.48		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,707,426.60		380
3. STRS. . . . .	3101 & 3102	5,146,540.12		382
4. PERS. . . . .	3201 & 3202	293,423.34		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,127,825.20		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	8,227,243.92		385
7. Unemployment Insurance. . . . .	3501 & 3502	26,721.35		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	813,201.00		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	174,826.88		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	3,374,179.69		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		72,680,600.58		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		120,663.93		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		72,559,936.65		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		59.61%		
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) . . . . .	59.61%
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). . . . .	121,714,612.24
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	139,011,458.00	(680,094.00)	138,331,364.00	40,892,445.00	6,523,953.00	172,699,856.00	6,285,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	108,790.00		108,790.00		108,790.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	95,081,667.00		95,081,667.00	34,918,585.00	11,745,206.00	118,255,046.00	8,764,403.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00	905,521.00	541,242.00	364,279.00	364,279.00
Compensated Absences Payable	1,422,001.00		1,422,001.00	83,228.00		1,505,229.00	
Governmental activities long-term liabilities	235,623,916.00	(680,094.00)	234,943,822.00	76,799,779.00	18,919,191.00	292,824,410.00	15,413,682.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2014-15 Actual</b>			<b>2015-16 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	69,085,969.02		69,085,969.02			69,630,681.49
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,034.11		12,034.11			11,682.58
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2014-15</b>			<b>Adjustments to 2015-16</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2015-16 P2 Report</b>			<b>2016-17 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	11,682.58		11,682.58	11,316.82		11,316.82
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,682.58			11,316.82
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2015-16 Actual</b>			<b>2016-17 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	75,563.40		75,563.40	75,563.00		75,563.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	10,918,295.17		10,918,295.17	10,933,668.00		10,933,668.00
5. Unsecured Roll Taxes (Object 8042)	205,334.39		205,334.39	205,334.00		205,334.00
6. Prior Years' Taxes (Object 8043)	6,184.60		6,184.60	(2,602.00)		(2,602.00)
7. Supplemental Taxes (Object 8044)	465,114.81		465,114.81	498,520.00		498,520.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,038,485.39		6,038,485.39	4,421,991.00		4,421,991.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(11,220.13)		(11,220.13)	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,421,245.01		2,421,245.01	836,244.00		836,244.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	20,119,002.64	0.00	20,119,002.64	16,968,718.00	0.00	16,968,718.00
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)	20,119,002.64	0.00	20,119,002.64	16,968,718.00	0.00	16,968,718.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,123,610.68			1,153,409.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,123,610.68			1,153,409.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	88,081,484.03		88,081,484.03	93,408,842.00		93,408,842.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(56,398.47)		(56,398.47)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	88,025,085.56	0.00	88,025,085.56	93,408,842.00	0.00	93,408,842.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	143,447,040.46		143,447,040.46	141,295,184.00		141,295,184.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	198,024.66		198,024.66	130,000.00		130,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2015-16 Actual</b>			<b>2016-17 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			69,085,969.02			69,630,681.49
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9708			0.9687
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			69,630,681.49			71,073,372.81
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			20,119,002.64			16,968,718.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,401,909.60			1,358,018.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			50,635,289.53			55,258,063.81
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			50,635,289.53			55,258,063.81
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])			97,809.36			66,514.15
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,216,812.00			17,035,232.15
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)			50,537,480.17			55,191,549.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,216,812.00			
b. State Subventions (Line D8)			50,537,480.17			
c. Less: Excluded Appropriations (Line C23)			1,123,610.68			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			69,630,681.49			

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 7,771,904.41
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 102,654,784.56

**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) 7.57%

**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)	7,539,513.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,236,728.47
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	67,378.81
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)	953,048.03
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)	10,796,668.55
9. Carry-Forward Adjustment (Part IV, Line F)	2,035,738.48
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,832,407.03

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	81,383,400.60
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,295,686.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,222,936.48
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	722,747.90
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)	37,099.00
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)	4,064.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,636,754.15
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)	3,359,344.67
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,527,452.55
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,317,707.47
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)	126,507,193.71

**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)

8.53%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

10.14%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>10,796,668.55</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,043,377.44</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.75%) times Part III, Line B18); zero if negative	<u>2,035,738.48</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.75%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.75%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>2,035,738.48</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>2,035,738.48</u>

Approved indirect cost rate: 7.75%  
Highest rate used in any program: 7.75%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,852,535.02	143,571.46	7.75%
01	3315	58,930.66	1,141.34	1.94%
01	3320	77,284.61	5,347.39	6.92%
01	3327	126,899.40	9,834.69	7.75%
01	3345	830.00	64.32	7.75%
01	3385	291,186.48	13,418.52	4.61%
01	3386	40,231.43	3,117.94	7.75%
01	3550	94,095.20	1,374.80	1.46%
01	4035	380,639.13	29,499.53	7.75%
01	4201	1,962.00	152.06	7.75%
01	4203	52,291.34	1,045.83	2.00%
01	6010	40,160.21	1,714.79	4.27%
01	6385	47,487.29	1,372.71	2.89%
01	6501	4,144.78	321.22	7.75%
01	6512	652,429.18	42,203.51	6.47%
01	6520	183,749.42	14,240.58	7.75%
01	9010	827,303.07	341.44	0.04%
11	6391	3,301,733.11	255,884.32	7.75%
12	5025	202,249.38	15,674.00	7.75%
12	6105	1,058,476.99	82,031.00	7.75%
12	9010	222,018.89	9,376.12	4.22%
13	5310	5,214,927.46	266,482.79	5.11%
13	5370	6,283.29	321.09	5.11%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,395,422.66	2,395,422.66
2. State Lottery Revenue	8560	1,798,347.88		632,752.48	2,431,100.36
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)		1,798,347.88	0.00	3,028,175.14	4,826,523.02
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,581,243.21			1,581,243.21
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	217,104.67			217,104.67
4. Books and Supplies	4000-4999	0.00		407,494.73	407,494.73
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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 )		1,798,347.88	0.00	407,494.73	2,205,842.61
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,620,680.41	2,620,680.41
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	136,313,032.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,989,311.65
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	70,987.36
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	120,285.13
4. Other Transfers Out	All	9200	7200-7299	2,007,422.04
5. Interfund Transfers Out	All	9300	7600-7629	624,564.67
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,672.06
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,084,334.51
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)				5,912,265.77
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				124,411,454.94

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		11,660.51
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,669.47
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.)	111,243,000.07	9,285.90
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)	111,243,000.07	9,285.90
B. Required effort (Line A.2 times 90%)	100,118,700.06	8,357.31
C. Current year expenditures (Line I.E and Line II.B)	124,411,454.94	10,669.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,286,265.50	206.28	309,710.59	767,159.04	11,620,427.35	0.00	565,896.65
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	462.80	462.80	462.80	462.80	462.80		605.00
3100 Alternative Schools							
3200 Continuation Schools	7.00	7.00	7.00	7.00	7.00		
3300 Independent Study Centers	1.40	1.40	1.40	1.40	1.40		
3400 Opportunity Schools	0.60	0.60	0.60	0.60	0.60		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	85.70			15.10	85.70		190.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	11.88				11.88		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	569.38	471.80	471.80	486.90	569.38	0.00	795.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6		
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3					
<b>Instructional Goals</b>									
0001	Pre-Kindergarten	1,381.49	0.00	1,381.49	113.39		1,494.88		
1110	Regular Education, K–12	79,115,315.23	11,954,582.81	91,069,898.04	7,474,921.68		98,544,819.72		
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00		
3200	Continuation Schools	944,722.44	174,303.20	1,119,025.64	91,848.45		1,210,874.09		
3300	Independent Study Centers	173,152.54	34,860.64	208,013.18	17,073.50		225,086.68		
3400	Opportunity Schools	69,551.73	14,940.28	84,492.01	6,935.02		91,427.03		
3550	Community Day Schools	32,295.90	0.00	32,295.90	2,650.81		34,946.71		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00		
3800	Career Technical Education	86,308.31	0.00	86,308.31	7,084.10		93,392.41		
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	376,871.61	0.00	376,871.61	30,933.23		407,804.84		
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00		
5000-5999	Special Education	23,677,267.75	2,101,682.92	25,778,950.67	2,115,909.22		27,894,859.89		
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00		
<b>Other Goals</b>									
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00		
7150	Nonagency - Other	4,672.06	0.00	4,672.06	383.48	5,055.54			
8100	Community Services	0.00	0.00	0.00	0.00	0.00			
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00			
<b>Other Costs</b>									
----	Food Services					64.15	64.15		
----	Enterprise					0.00	0.00		
----	Facilities Acquisition & Construction					19,413.99	19,413.99		
----	Other Outgo					7,284,587.65	7,284,587.65		
<b>Other Funds</b>									
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)					269,295.57	269,295.57	859,678.54	1,128,974.11
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)							(629,769.32)	(629,769.32)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	104,481,539.06	14,549,665.42	119,031,204.48	9,977,762.10	7,304,065.79	136,313,032.37		

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	1,381.49	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,381.49
1110	Regular Education, K-12	64,096,120.70	1,162,370.39	1,640,282.93	8,069,906.08	3,266,453.94	0.00	0.00			880,181.19	0.00	79,115,315.23
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	923,032.98	0.00	0.00	1,897.96	17,186.21	0.00	0.00			2,605.29	0.00	944,722.44
3300	Independent Study Centers	173,152.54	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	173,152.54
3400	Opportunity Schools	69,551.73	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	69,551.73
3550	Community Day Schools	32,295.90	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	32,295.90
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	86,308.31	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	86,308.31
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	363,920.77	0.00	0.00	12,950.84	0.00	0.00	0.00			0.00	0.00	376,871.61
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	17,099,041.55	2,363,899.02	11,242.90	432,282.34	2,097,992.22	1,515,234.01	0.00			157,575.71	0.00	23,677,267.75
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	4,672.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,672.06
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		82,844,805.97	3,530,941.47	1,651,525.83	8,517,037.22	5,381,632.37	1,515,234.01	0.00	0.00	0.00	1,040,362.19	0.00	104,481,539.06

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	2,078,686.58	9,445,245.32	430,650.91	11,954,582.81
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	31,440.80	142,862.40	0.00	174,303.20
3300	Independent Study Centers	6,288.16	28,572.48	0.00	34,860.64
3400	Opportunity Schools	2,694.93	12,245.35	0.00	14,940.28
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	217,393.27	1,749,043.91	135,245.74	2,101,682.92
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	26,837.67	242,457.90	0.00	269,295.57
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		2,363,341.41	11,620,427.36	565,896.65	14,549,665.42

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	722,747.90
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	67,378.81
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,576,612.24
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,240,792.47
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,607,531.42
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	104,481,539.06
2	Total Allocated Costs (from Form PCR, Column 2, Total)	14,549,665.42
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	119,031,204.48
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,359,344.67
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,527,452.55
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,317,707.47
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,204,504.69
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		129,235,709.17
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		8.21%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	64.15				64.15
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			19,413.99		19,413.99
Other Outgo (Objects 1000-7999)				7,284,587.65	7,284,587.65
<b>Total Other Costs</b>	64.15	0.00	19,413.99	7,284,587.65	7,304,065.79

Description	2015-16 Actual	2016-17 Budget	% Diff.
SELPA Name: East San Gabriel Valley (DX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	53,452,753.00	53,182,847.00	-0.50%
2. Local Special Education Property Taxes	0.00	0.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	53,452,753.00	53,182,847.00	-0.50%
B. COLA Apportionment	559,577.00	0.00	-100.00%
C. Growth Apportionment or Declining ADA Adjustment	(1,230,162.00)	(1,527,926.00)	24.21%
D. Subtotal (Sum lines A.4, B, and C)	52,782,168.00	51,654,921.00	-2.14%
E. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
F. Low Incidence Apportionment	219,431.00	218,009.00	-0.65%
G. Out of Home Care Apportionment	4,647,240.00	5,321,028.00	14.50%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
I. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	57,648,839.00	57,193,958.00	-0.79%
K. Mental Health Apportionment	7,308,706.00	7,241,352.00	-0.92%
L. Federal IDEA Local Assistance Grants - Preschool	559,414.00	559,414.00	0.00%
M. Federal IDEA - Section 619 Preschool	410,811.00	410,811.00	0.00%
N. Other Federal Discretionary Grants	17,896,516.00	17,896,516.00	0.00%
O. Other Adjustments	166,881.00	0.00	-100.00%
P. Total SELPA Revenues (Sum lines J through O)	83,991,167.00	83,302,051.00	-0.82%

Description	2015-16 Actual	2016-17 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Covina-Valley Unified (DX00)	10,346,220.00	10,172,789.00	-1.68%
Azusa Unified (DX01)	7,720,314.00	7,577,614.00	-1.85%
Baldwin Park Unified (DX02)	12,556,190.00	12,408,231.00	-1.18%
Bassett Unified (DX03)	3,375,119.00	3,309,562.00	-1.94%
Bonita Unified (DX04)	10,119,193.00	10,419,407.00	2.97%
Charter Oak Unified (DX05)	4,063,830.00	3,990,969.00	-1.79%
Claremont Unified (DX06)	5,359,748.00	5,305,606.00	-1.01%
Glendora Unified (DX08)	6,206,901.00	6,173,977.00	-0.53%
Walnut Valley Unified (DX10)	10,131,662.00	10,004,183.00	-1.26%
West Covina Unified (DX11)	9,446,078.00	9,480,263.00	0.36%
Los Angeles County Office of Education (DX15)	0.00	0.00	0.00%
Options for Youth-San Bernardino (DXA05)	344,238.00	312,561.00	-9.20%
iQ Academy California-Los Angeles (DXA06)	285,979.00	286,158.00	0.06%
Opportunities for Learning - Baldwin Park (DXA1)	1,167,040.00	1,122,826.00	-3.79%
San Jose Charter Academy (DXA3)	843,971.00	842,859.00	-0.13%
Opportunities For Learning - Baldwin Park II (DXA4)	2,024,684.00	1,895,046.00	-6.40%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P )	83,991,167.00	83,302,051.00	-0.82%
Preparer Name: <u>Michelle Dela Cruz</u> Title: <u>Financial Operations Analyst - East San Gabriel Valley SELPA</u> Phone: <u>626-966-1679</u>			

Current LEA: 19-64436-0000000 Covina-Valley Unified		
Selected SELPA: DX		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DX	East San Gabriel Valley	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(8,133.96)	0.00	(629,769.32)				
Other Sources/Uses Detail					100,000.00	624,564.67		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	3,674.51	0.00	255,884.32	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	23,323.04	0.00	107,081.12	0.00				
Other Sources/Uses Detail					63,796.99	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(21,146.48)	266,803.88	0.00				
Other Sources/Uses Detail					28,650.12	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					532,117.56	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	2,282.89	0.00						
Other Sources/Uses Detail					38,376.80	138,376.80		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	29,280.44	(29,280.44)	629,769.32	(629,769.32)	762,941.47	762,941.47	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									1,648
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	118,389.30	151,375.02	322,456.88	201,900.91	1,039,624.56	3,072,904.90	5,607,889.24		10,514,540.81
2000-2999	Classified Salaries	232,810.20	178,627.00	0.00	32,568.80	238,723.41	1,778,731.05	2,250,241.64		4,711,702.10
3000-3999	Employee Benefits	128,966.51	133,594.10	116,703.32	65,695.81	428,260.71	1,795,967.48	2,640,864.32		5,310,052.25
4000-4999	Books and Supplies	7,390.26	21,863.08	0.00	3,026.88	3,048.80	58,403.88	72,408.56		166,141.46
5000-5999	Services and Other Operating Expenditures	223,957.86	144,778.60	4,420.00	2,129.20	2,380.94	2,484,237.68	112,926.85		2,974,831.13
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	7,328.98	0.00	0.00	0.00	0.00	1,152.53	0.00		8,481.51
	Total Direct Costs	718,843.11	630,237.80	443,580.20	305,321.60	1,712,038.42	9,191,397.52	10,684,330.61	0.00	23,685,749.26
7310	Transfers of Indirect Costs	34,003.16	0.00	0.00	13,418.52	64.32	0.00	42,203.51		89,689.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,101,682.92								2,101,682.92
	Total Indirect Costs and PCR Allocations	2,135,686.08	0.00	0.00	13,418.52	64.32	0.00	42,203.51	0.00	2,191,372.43
	<b>TOTAL COSTS</b>	<b>2,854,529.19</b>	<b>630,237.80</b>	<b>443,580.20</b>	<b>318,740.12</b>	<b>1,712,102.74</b>	<b>9,191,397.52</b>	<b>10,726,534.12</b>	<b>0.00</b>	<b>25,877,121.69</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	7,568.75	0.00	0.00	85,354.84	120,064.50	63,685.88		276,673.97
2000-2999	Classified Salaries	14,805.62	8,931.35	0.00	0.00	131,493.70	197,848.62	1,721,896.64		2,074,975.93
3000-3999	Employee Benefits	3,029.80	5,856.67	0.00	0.00	42,131.08	81,126.19	383,876.66		516,020.40
4000-4999	Books and Supplies	0.00	133.00	0.00	0.00	0.00	0.00	3,113.57		3,246.57
5000-5999	Services and Other Operating Expenditures	0.00	1,666.00	0.00	0.00	830.00	0.00	5,045.46		7,541.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,835.42	24,155.77	0.00	0.00	259,809.62	399,039.31	2,177,618.21	0.00	2,878,458.33
7310	Transfers of Indirect Costs	19,441.36	0.00	0.00	0.00	64.32	0.00	0.00		19,505.68
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	19,441.36	0.00	0.00	0.00	64.32	0.00	0.00	0.00	19,505.68
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>37,276.78</b>	<b>24,155.77</b>	<b>0.00</b>	<b>0.00</b>	<b>259,873.94</b>	<b>399,039.31</b>	<b>2,177,618.21</b>	<b>0.00</b>	<b>2,897,964.01</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									46,454.15
	<b>TOTAL COSTS</b>									<b>2,851,509.86</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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries		118,389.30	143,806.27	322,456.88	201,900.91	954,269.72	2,952,840.40	5,544,203.36		10,237,866.84
2000-2999	Classified Salaries		218,004.58	169,695.65	0.00	32,568.80	107,229.71	1,580,882.43	528,345.00		2,636,726.17
3000-3999	Employee Benefits		125,936.71	127,737.43	116,703.32	65,695.81	386,129.63	1,714,841.29	2,256,987.66		4,794,031.85
4000-4999	Books and Supplies		7,390.26	21,730.08	0.00	3,026.88	3,048.80	58,403.88	69,294.99		162,894.89
5000-5999	Services and Other Operating Expenditures		223,957.86	143,112.60	4,420.00	2,129.20	1,550.94	2,484,237.68	107,881.39		2,967,289.67
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		7,328.98	0.00	0.00	0.00	0.00	1,152.53	0.00		8,481.51
	Total Direct Costs		701,007.69	606,082.03	443,580.20	305,321.60	1,452,228.80	8,792,358.21	8,506,712.40	0.00	20,807,290.93
7310	Transfers of Indirect Costs		14,561.80	0.00	0.00	13,418.52	0.00	0.00	42,203.51		70,183.83
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations		2,101,682.92			0.00	0.00	0.00	0.00		2,101,682.92
	Total Indirect Costs and PCR Allocations		2,116,244.72	0.00	0.00	13,418.52	0.00	0.00	42,203.51	0.00	2,171,866.75
	TOTAL BEFORE OBJECT 8980		2,817,252.41	606,082.03	443,580.20	318,740.12	1,452,228.80	8,792,358.21	8,548,915.91	0.00	22,979,157.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										46,454.15
	TOTAL COSTS										23,025,611.83
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	339,455.46	0.00		339,455.46
3000-3999	Employee Benefits		0.00	0.00	0.00	0.00	0.00	167,162.54	0.00		167,162.54
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	474.14		474.14
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	118.00	1,008,437.14	0.00		1,008,555.14
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	118.00	1,515,055.14	474.14	0.00	1,515,647.28
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		0.00	0.00	0.00	0.00	118.00	1,515,055.14	474.14	0.00	1,515,647.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										46,454.15
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)										10,876,209.31
	TOTAL COSTS										12,438,310.74

\* 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	22,271,829.02	11,797,597.41
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) Provider Program Start UP Costs (Construction of Classrooms) Program Takeback: Roxburgh Facility Revotation		
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	22,271,829.02	11,797,597.41
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	1,654.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	1,654.00	

**SELPA:** East San Gabriel Valley (DX)

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
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<hr/>	<hr/>	<hr/>
Total exempt reductions	0.00	0.00

**SELPA:** East San Gabriel Valley (DX)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (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:** East San Gabriel Valley (DX)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	25,877,121.69		
b. Less: Expenditures paid from federal sources	2,851,509.86		
c. Expenditures paid from state and local sources	23,025,611.83	22,271,829.02	
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	23,025,611.83	22,271,829.02	753,782.81
d. Special education unduplicated pupil count	1,648	1,654	
e. Per capita state and local expenditures (A1c/A1d)	13,971.85	13,465.43	506.42

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	23,025,611.83		
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	23,025,611.83	0.00	23,025,611.83
b. Special education unduplicated pupil count	1,648		
c. Per capita state and local expenditures (A2a/A2b)	13,971.85	0.00	13,971.85

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:** East San Gabriel Valley (DX)

**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	12,438,310.74	11,797,597.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,438,310.74	11,797,597.41	640,713.33
b. Per capita local expenditures (B1a/A1d)	7,547.52	7,132.77	414.75

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	12,438,310.74		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,438,310.74	0.00	12,438,310.74
b. Special education unduplicated pupil count	1,648		
c. Per capita local expenditures (B2a/B2b)	7,547.52	0.00	7,547.52

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.

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Unaudited Actuals  
Special Education Maintenance of Effort  
2016-17 Budget vs. 2015-16 Actual Comparison  
2016-17 Budget by LEA (LB-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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									1,648
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	122,182.00	155,501.00	333,341.00	207,463.00	1,088,463.00	3,279,945.00	6,002,446.00		11,189,341.00
2000-2999	Classified Salaries	233,952.00	206,344.00	0.00	34,332.00	222,189.00	1,859,308.00	2,416,186.00		4,972,311.00
3000-3999	Employee Benefits	140,611.00	128,735.00	104,421.00	58,471.00	380,910.00	1,738,049.00	2,471,136.00		5,022,333.00
4000-4999	Books and Supplies	7,200.00	83,800.00	0.00	1,200.00	3,390.00	71,323.00	123,691.00		290,604.00
5000-5999	Services and Other Operating Expenditures	213,641.00	199,206.00	4,420.00	2,350.00	2,236.00	2,591,467.00	137,827.00		3,151,147.00
6000-6999	Capital Outlay	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,380.00	0.00	0.00	0.00	0.00	1,160.00	0.00		8,540.00
	Total Direct Costs	724,966.00	783,586.00	442,182.00	303,816.00	1,697,188.00	9,541,252.00	11,151,286.00	0.00	24,644,276.00
7310	Transfers of Indirect Costs	1,560,079.00	0.00	0.00	23,583.00	41.00	0.00	49,784.00		1,633,487.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,560,079.00	0.00	0.00	23,583.00	41.00	0.00	49,784.00	0.00	1,633,487.00
	TOTAL COSTS	2,285,045.00	783,586.00	442,182.00	327,399.00	1,697,229.00	9,541,252.00	11,201,070.00	0.00	26,277,763.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	122,182.00	147,726.00	333,341.00	207,463.00	1,000,586.00	2,987,480.00	5,988,446.00		10,787,224.00
2000-2999	Classified Salaries	233,952.00	196,670.00	0.00	34,332.00	83,537.00	1,670,643.00	653,385.00		2,872,519.00
3000-3999	Employee Benefits	140,611.00	122,298.00	104,421.00	58,471.00	335,074.00	1,598,063.00	2,051,896.00		4,410,834.00
4000-4999	Books and Supplies	7,200.00	74,300.00	0.00	1,200.00	3,390.00	71,323.00	120,283.00		277,696.00
5000-5999	Services and Other Operating Expenditures	213,641.00	191,906.00	4,420.00	2,350.00	1,699.00	2,591,467.00	136,177.00		3,141,660.00
6000-6999	Capital Outlay	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,380.00	0.00	0.00	0.00	0.00	1,160.00	0.00		8,540.00
	Total Direct Costs	724,966.00	742,900.00	442,182.00	303,816.00	1,424,286.00	8,920,136.00	8,950,187.00	0.00	21,508,473.00
7310	Transfers of Indirect Costs	1,329,756.00	0.00	0.00	23,583.00	0.00	0.00	49,784.00		1,403,123.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,329,756.00	0.00	0.00	23,583.00	0.00	0.00	49,784.00	0.00	1,403,123.00
	TOTAL BEFORE OBJECT 8980	2,054,722.00	742,900.00	442,182.00	327,399.00	1,424,286.00	8,920,136.00	8,999,971.00	0.00	22,911,596.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									603,042.00
	TOTAL COSTS									23,514,638.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	361,509.00	0.00		361,509.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	155,146.00	0.00		155,146.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	800.00		800.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,038,968.00	0.00		1,038,968.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,555,623.00	800.00	0.00	1,556,423.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,555,623.00	800.00	0.00	1,556,423.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									603,042.00
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)									13,895,761.00
	TOTAL COSTS									16,055,226.00

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

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT										1,648	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)												
1000-1999	Certificated Salaries		118,389.30	151,375.02	322,456.88	201,900.91	1,039,624.56	3,072,904.90	5,607,889.24		10,514,540.81	
2000-2999	Classified Salaries		232,810.20	178,627.00	0.00	32,568.80	238,723.41	1,778,731.05	2,250,241.64		4,711,702.10	
3000-3999	Employee Benefits		128,966.51	133,594.10	116,703.32	65,695.81	428,260.71	1,795,967.48	2,640,864.32		5,310,052.25	
4000-4999	Books and Supplies		7,390.26	21,863.08	0.00	3,026.88	3,048.80	58,403.88	72,408.56		166,141.46	
5000-5999	Services and Other Operating Expenditures		223,957.86	144,778.60	4,420.00	2,129.20	2,380.94	2,484,237.68	112,926.85		2,974,831.13	
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		7,328.98	0.00	0.00	0.00	0.00	1,152.53	0.00		8,481.51	
	Total Direct Costs		718,843.11	630,237.80	443,580.20	305,321.60	1,712,038.42	9,191,397.52	10,684,330.61	0.00	23,685,749.26	
7310	Transfers of Indirect Costs		34,003.16	0.00	0.00	13,418.52	64.32	0.00	42,203.51		89,689.51	
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)		2,101,682.92									2,101,682.92
	Total Indirect Costs		34,003.16	0.00	0.00	13,418.52	64.32	0.00	42,203.51	0.00	89,689.51	
	TOTAL COSTS		752,846.27	630,237.80	443,580.20	318,740.12	1,712,102.74	9,191,397.52	10,726,534.12	0.00	23,775,438.77	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)												
1000-1999	Certificated Salaries		0.00	7,568.75	0.00	0.00	85,354.84	120,064.50	63,685.88		276,673.97	
2000-2999	Classified Salaries		14,805.62	8,931.35	0.00	0.00	131,493.70	197,848.62	1,721,896.64		2,074,975.93	
3000-3999	Employee Benefits		3,029.80	5,856.67	0.00	0.00	42,131.08	81,126.19	383,876.66		516,020.40	
4000-4999	Books and Supplies		0.00	133.00	0.00	0.00	0.00	0.00	3,113.57		3,246.57	
5000-5999	Services and Other Operating Expenditures		0.00	1,666.00	0.00	0.00	830.00	0.00	5,045.46		7,541.46	
6000-6999	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs		17,835.42	24,155.77	0.00	0.00	259,809.62	399,039.31	2,177,618.21	0.00	2,878,458.33	
7310	Transfers of Indirect Costs		19,441.36	0.00	0.00	0.00	64.32	0.00	0.00		19,505.68	
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs		19,441.36	0.00	0.00	0.00	64.32	0.00	0.00	0.00	19,505.68	
	TOTAL BEFORE OBJECT 8980		37,276.78	24,155.77	0.00	0.00	259,873.94	399,039.31	2,177,618.21	0.00	2,897,964.01	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										46,454.15	
	TOTAL COSTS										2,851,509.86	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	118,389.30	143,806.27	322,456.88	201,900.91	954,269.72	2,952,840.40	5,544,203.36		10,237,866.84
2000-2999	Classified Salaries	218,004.58	169,695.65	0.00	32,568.80	107,229.71	1,580,882.43	528,345.00		2,636,726.17
3000-3999	Employee Benefits	125,936.71	127,737.43	116,703.32	65,695.81	386,129.63	1,714,841.29	2,256,987.66		4,794,031.85
4000-4999	Books and Supplies	7,390.26	21,730.08	0.00	3,026.88	3,048.80	58,403.88	69,294.99		162,894.89
5000-5999	Services and Other Operating Expenditures	223,957.86	143,112.60	4,420.00	2,129.20	1,550.94	2,484,237.68	107,881.39		2,967,289.67
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	7,328.98	0.00	0.00	0.00	0.00	1,152.53	0.00		8,481.51
	Total Direct Costs	701,007.69	606,082.03	443,580.20	305,321.60	1,452,228.80	8,792,358.21	8,506,712.40	0.00	20,807,290.93
7310	Transfers of Indirect Costs	14,561.80	0.00	0.00	13,418.52	0.00	0.00	42,203.51		70,183.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,101,682.92								2,101,682.92
	Total Indirect Costs	14,561.80	0.00	0.00	13,418.52	0.00	0.00	42,203.51	0.00	70,183.83
	TOTAL BEFORE OBJECT 8980	715,569.49	606,082.03	443,580.20	318,740.12	1,452,228.80	8,792,358.21	8,548,915.91	0.00	20,877,474.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									46,454.15
	TOTAL COSTS									20,923,928.91
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	339,455.46	0.00		339,455.46
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	167,162.54	0.00		167,162.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	474.14		474.14
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	118.00	1,008,437.14	0.00		1,008,555.14
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	118.00	1,515,055.14	474.14	0.00	1,515,647.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	118.00	1,515,055.14	474.14	0.00	1,515,647.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									46,454.15
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)									10,876,209.31
	TOTAL COSTS									12,438,310.74

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

**SELPA:** East San Gabriel Valley (DX)

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

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

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

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

#### **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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



**SELPA:** East San Gabriel Valley (DX)

**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)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	26,277,763.00		
b. Less: Expenditures paid from federal sources	2,763,125.00		
c. Expenditures paid from state and local sources	23,514,638.00	20,923,928.91	
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	23,514,638.00	20,923,928.91	2,590,709.09
d. Special education unduplicated pupil count	1,648	1,648	
e. Per capita state and local expenditures (A1c/A1d)	14,268.59	12,696.56	1,572.03

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	23,514,638.00		
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	23,514,638.00	0.00	23,514,638.00
b. Special education unduplicated pupil count	1,648		
c. Per capita state and local expenditures (A2a/A2b)	14,268.59	0.00	14,268.59

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:** East San Gabriel Valley (DX)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget FY 2016-17</b>	<b>Actual FY 2015-16</b>	<b>Difference</b>
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	16,055,226.00	12,438,310.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,055,226.00	12,438,310.74	3,616,915.26
b. Per capita local expenditures (B1a/A1d)	9,742.25	7,547.52	2,194.73

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.

	<b>Budget FY 2016-17</b>	<b>Most Recent FY</b>	<b>Difference</b>
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	16,055,226.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,055,226.00	0.00	16,055,226.00
b. Special education unduplicated pupil count	1,648		
c. Per capita local expenditures (B2a/B2b)	9,742.25	0.00	9,742.25

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

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Unaudited Actuals  
2016-17 Budget  
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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

## IMPORT CHECKS

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

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

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Unaudited Actuals  
2015-16 Unaudited Actuals  
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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

## IMPORT CHECKS

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## **GENERAL LEDGER CHECKS**

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive

by resource, by fund.

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8048	-11,220.13

Explanation: Collected amount was less than community redevelopment agency loss.

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data

for those contributions should be entered in Form L.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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.