

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2015-16 UNAUDITED ACTUALS
Summary of Changes since Budget Adoption – General Fund

As the District closes its books for 2015-16, it is appropriate to reflect upon some of the significant financial events of the past year, and to summarize all of the changes that have resulted in closing the year with a total ending fund balance of \$10.7 million. Of particular note are the items discussed below:

The Local Control Accountability Plan “LCAP”

When the District adopted its budget for the 2015-16 school year, the funding committed to increasing services for our English Learners, low income, and foster youth students, as embodied in the approved LCAP plan, amounted to \$10.8 million. This amount was calculated based on Minimum Proportionality rules contained in the enabling legislation of the LCAP law.

Over the course of the year, revisions occurred in the various goals within the LCAP plan in terms of the budget dollars. Most of these revisions were made due to the way the financial management system automatically calculates and updates actual and projected payroll costs every time the District revises its budget. Additionally, as of the District's 2nd Interim Revised Budget, another \$300,000 was added to accommodate increased costs for student one-to-one devices in Goal 5.

As of year end, the total revised budget for the LCAP plan amounts to \$11.3 million, an increase of \$500,000 from adoption. Total year to date actual expenses amount to \$10.65 million, which is \$662,223 less than the current revised budget. Notable activities that were budgeted in the LCAP plan that either did not occur, or that cost less <more> than the current revised budget are as follows:

- Goal 1 Common Core, PIVOT learning was not done, and costs for PLC activities were less than budgeted \$ 63,914
 - Goal 2 Culture of Respect, Parent Engagement programs 111,490
 - Goal 3 Career Tech Ed, ROP staffing costs higher than budgeted, net of SBCEO 50% share <66,520>
 - Goal 4 Support Systems, AVID supply budget not fully expended, cost for UCSB Early Academic Outreach Program adjusted because UCSB could not fully staff the program for the entire year 94,597
 - Goal 5 Technology, one-to-one devices and associated accessories and tracking software <26,545>
 - Goal 6 Environment, sub-pool (\$53k), SRO's (\$46k), SBCEO billing for Fitzgerald Community School (\$103k), A2A software and safety equipment (\$13k) 215,350
 - Goal 7 English Learners, a wide variety of actions and services in this goal, notably ELAC committees and A-G intervention activities, as well as ELD Pathway Support in general 247,687
 - Goal 8 Foster Youth, training and support services, California State Foster Youth Summit 22,250
- \$ 662,223

The difference of \$662,223 noted above for LCAP activities is contained in the District's ending fund balance. Based on guidance from SSC at numerous budget conferences, this amount has been noted as an assignment of the District's ending fund balance, to be carried over to the 2016-17 school year.

Special Education

Beginning with the 2004-05 year the State of California changed the way funding was calculated for special education students who reside in group homes and/or Licensed Care Institutions. The change was from a 100% cost reimbursement model to a sliding scale depending on the license status of the institution, and provided for a five year phase in since in many instances, SELPAs would experience a decrease in funding. The five year period ended with the 2009-10 year, and the revised funding model was fully implemented beginning with the 2010-11 school year.

At that time, the District was advised by the then-SELPA director that there "probably" would be no funding forthcoming in future years for so-called "LCI funding", and similar comments were made in many of the District's budget documents about that fact. However experience has shown that North County of Santa Barbara continues to provide low-cost housing options for group homes and Licensed Care Institutions (LCI's). So while the funding in total may be less than years' past, most of what is received gets allocated to districts in North County based on their respective student population housed in such facilities.

During the 2015-16 school year, the District recognized two years' funding for LCI and made the appropriate budget adjustments on its 2nd Interim Revised Budget. For the 2015-16 school year alone, the estimate at that time was \$225,000. Actual funding received after the end of the year, in July of 2016, amounted to \$265,898, or \$40,898 more than expected.

Similar to LCFF funding, where the state "backfills" the amount not covered by a District's local property taxes, the SELPA for Santa Barbara County also has a property tax element built into its funding model. When property taxes go up, the amount of money the state has to pay in state aid goes down. The converse is true: when property taxes decrease, state aid increases.

In the last three years there have been significant appeals of property tax assessments amongst the energy companies in our County, the majority of which are located in North County. The appeals have taken place because the assessment is based in large measure on the estimated value of product still in the ground, and the decline in oil prices has led many of these entities to file appeals of their assessments, after first paying their taxes. The County tax collector then impounds those taxes pursuant to a hearing to decide the outcome of the appeal. When the taxes are impounded, they are not reported to the state. So state aid increases to backfill. The annual certification of property taxes occurs in mid-August for the prior fiscal year; as a District we are able to recognize the impact of the property tax certification as part of our year end closing process.

The major difference between the action of the SELPA funding model and LCFF is in the timing: many elements of the SELPA funding model depend on reporting from its

seventeen member entities. Consequently any impacts of re-certification of state aid due to changes in property tax collections are always a year behind. For the 2015-16 school year there was recognition of \$224,471 in "prior year recertification"; dollars which actually relate to the 2014-15 year. Upcoming in 2016-17 we can expect the pendulum to swing the other way as there has been a settlement during 2015-16 of some of the appeals and a release of previously impounded taxes. The exact amount of the adjustment / re-certification will not be know until next February as it relates to the 2015-16 school year.

And finally, the District received \$121,533 in funding for Court and Community Special Education ADA, dating back to and including the 2013-14 and 14-15 school years. The District was informed of the credit at a SELPA meeting in May, and that the delay in crediting the funds was due to staff turnover responsible for the accounting of it, at the County Education Office.

Collectively, these are the major revenue changes that contribute to a less than budgeted general fund contribution (savings) for Special Education, in the amount of \$551,259. It is expected that funding for LCI of approximately \$250,000 will continue, all other items are one-time in nature.

COMPONENTS OF THE GENERAL FUND ENDING BALANCE

The table below details the components of the District's General Fund ending balance for the year ended June 30, 2016.

| | Estimated Actuals as of 16/17 Budget Adoption | Unaudited Actuals | Difference |
|---|--|----------------------|---------------------|
| ENDING FUND BALANCE | \$ 4,223,510 | \$ 10,726,267 | \$ 6,502,757 |
| Components of Ending Fund Balance | | | |
| Nonspendable | | | |
| Revolving Cash | 15,000 | 15,476 | |
| Stores | 155,926 | 105,787 | |
| Prepaid Expenses | 200 | 1,355 | |
| County Treasury FMV adjustment | - | 32,106 | |
| Subtotal Nonspendable Amounts | 171,126 | 154,724 | |
| Assignments | | | |
| Site/Department Carryovers | | 317,225 | |
| Unexpended 15-16 1-Time \$ | | | |
| Instructional materials | | 1,989,568 | |
| Technology | | 346,922 | |
| Site allocations | | 248,757 | |
| Professional development | | 181,299 | |
| School marquees | | 123,742 | |
| Maintenance & operations equipment | | 104,134 | |
| MAA carryovers | | 172,572 | |
| LCAP carryover to subsequent year | | 662,223 | |
| Solar energy project consultant | | 105,000 | |
| Unexpended deposits Verizon cell site work | | 26,211 | |
| Misc donations, student tablet insurance | | 85,805 | |
| Subtotal Assignments and Carryovers | - | 4,363,458 | |
| Categorical programs restricted ending balances | | | |
| LEA Medi-Cal Billing Option | 195,104 | 201,697 | |
| Prop 39 California Clean Energy | 921,397 | 974,217 | |
| Educator Effectiveness Grant | - | 578,916 | |
| Prop 20 Lottery Instructional Materials | - | 254,323 | |
| Misc local grants | 120 | 23,013 | |
| Subtotal Categorical restricted ending balances | 1,116,621 | 2,032,166 | |
| Reserve for Economic Uncertainties (3%) | 2,840,660 | 2,653,493 | |
| TOTAL DESIGNATIONS AND RESERVATIONS | 4,128,407 | 9,203,841 | |
| ENDING AVAILABLE UNAPPROPRIATED FUND BALANCE | \$ 95,103 | \$ 1,522,426 | \$ 1,427,323 |

The District's General Fund Ending Balance

The general fund actual ending fund balance, before required deductions and reservations, is \$10.7 million. Included in the ending fund balance are \$4.3 million in various school site and department carryovers, \$2.0 million in restricted program ending balances, and \$2.8 million in other designations and required reserves.

After taking into account the various reservations and designations, the District's **available** unappropriated ending fund balance is \$1.5 million, an **increase** of \$1,427,323 from what was projected at the time the District adopted its 2016-17 budget. This increase is due to the following items:

UNRESTRICTED REVENUES

Revenue increases consist of the following:

- | | |
|--|----------------|
| ➤ LCFF revenue sources, due to finalized annual adjustments for FRPM/EL percentages and annual ADA for county programs | \$ <83,961> |
| ➤ Federal revenues – AP fees | 79,010 |
| ➤ State revenues – Lottery based on 4 th qtr estimate from State Controller's office | 48,769 |
| ➤ Local revenues | |
| • Interest income, net of adjustment for estimated fair value of cash in county treasury | 62,211 |
| • E-rate discounts reflected on utility bills (current year, reflecting accounting requirement to show as income rather than netting to expenses, per guidance issued in March) | 110,723 |
| • One-to-one devices, insurance collected (note carryover in fund balance below) | 31,275 |
| • Verizon deposits for cell site work (partially included as carryover) | 30,000 |
| • Revenue from use of facilities (of the amount noted, \$46,766 was billed at year end) | 56,470 |
| • Other miscellaneous income including SIPE safety award, Guadalupe Union SD billings for shared band teacher, donations, grants, and stipends. <u>The majority of these are also offset by expenses.</u> (of the amount noted, \$24,215 was billed at year end) | <u>130,612</u> |

TOTAL UNRESTRICTED REVENUE INCREASES

\$ 465,109

All of the revenue items noted above are one-time in nature, with the exception of E-rate and Guadalupe USD billings for shared band teacher. Ongoing sources will be reviewed and adjusted, as necessary, in the District's 2016-17 1st Interim Revised Budget and accompanying three year projection.

UNRESTRICTED EXPENDITURES

Expenditure decreases consist of the following:

- | | |
|--|----------------------|
| ➤ Savings associated with the District's vehicle and bus maintenance garage, primarily related to lower fuel costs | 134,463 |
| ➤ Utilities (light & power, water & sewer, gas) | 50,680 |
| ➤ Savings in District employee relation/negotiations costs. The District had increased the legal and professional services budget related to negotiations activities at 2 nd Interim, and not all of the increase was needed when a settlement was reached in June. | 21,084 |
| ➤ Escape implementation staff computers, no expenditures during 15-16, will evaluate need for re-budgeting at 16-17 1 st interim | 35,000 |
| ➤ Miscellaneous all other, net | <u><2,859></u> |

TOTAL UNRESTRICTED EXPENDITURE DECREASES **\$ 238,368**

OTHER SOURCES

Other sources/uses include transfers to the County Education Office in payment of invoices for county-operated Fitzgerald Community School, and tuition for placement of District students in State Special Schools (deaf and hard of hearing). The savings from Fitzgerald has already been noted in the LCAP line item above; the additional cost for State Special School Tuition is an expenditure increase over budget of

\$ <14,580>

CONTRIBUTIONS

Contributions represent the amount of unrestricted funds the District must transfer ("contribute") to restricted programs where expenditures are greater than the revenue sources that support them. These programs are Special Education and Routine Restricted Maintenance. As noted above, the required contribution for the District's Special Education program as of the 2015-16 year end is a savings of

\$ 551,259

ECONOMIC UNCERTAINTY RESERVE

Due to the large amount of budgeted expenditures that did not occur and instead will be carried over to the subsequent year, there is a decrease in the statutory minimum set aside for economic uncertainties. The amount set aside as of year end complies with the minimum statutory requirement of 3% applied to the total of the District's expenditures and transfers out. This reserve requirement will be revised again at the District's 1st Interim Revision when the carry over dollars are re-budgeted in 2016-17.

\$ 187,167

**TOTAL EXPENDITURE, OTHER FINANCING SOURCE, AND
ECONOMIC UNCERTAINTY RESERVE DECREASES**

\$ 962,214

**NET EFFECT ON FUND BALANCE (REVENUE INCREASES +
EXPENDITURE DECREASES**

\$ 1,427,323

CLOSING THOUGHTS

The District has experienced tremendous growth in its General Fund budget over the last three years: From the 2012-13 closing where the General Fund total expenditures were \$66.9 million, to this 2015-16 closing where the total is \$87.5 million. For 2016-17 the Adopted Budget is \$93.2 million in expenditures and that figure will in all likelihood increase by several million dollars by the time the District completes its 1st Interim Revision and accounts for all of the carryovers noted above.

This growth in funding has allowed the District to offer significant compensation increases to all of their employees over the last three years, but it also brings some challenges. Admittedly existing infrastructure and staffing levels have at times struggled to keep up with demand in terms of fulfilling service needs and completing the necessary purchases to meet the objectives of the LCAP plan. During the 2015-16 school year alone, some 3600 documents for non-payroll related expenses were initiated in the system. And of those, some 650 were related to the LCAP plan. Furthermore, on June 30 there were approximately 300 documents that were incomplete or in some other stage of processing and were carried over into the 2016-17 school year. This is one of the reasons for additional purchasing staff that is included in the 2016-17 LCAP plan.

The next stage of budget and financial reporting will be the District's 1st Interim Budget Revision which will be brought to the Board in December. Concurrent with that work will be a second visit from the District's auditors to wrap up their work on the District's 2015-16 financial statements, with their report being brought to the Board next January.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Sep 13, 2016

To the Superintendent of Public Instruction:

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

Signed

County Superintendent/Designee

(Original signature required)

Date: _____

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

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

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

| Form | Description | Value |
|-------|---|-----------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 52.92% |
| | 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 | \$46,902,507.36 |
| | Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | \$46,902,507.36 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval. | 5.05% |
| | | |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| | | |
| | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 73,074,771.05 | 1,478,097.00 | 74,552,868.05 | 78,495,612.00 | 1,445,069.00 | 79,940,681.00 | 7.2% |
| 2) Federal Revenue | | 8100-8299 | 79,009.95 | 4,055,726.01 | 4,134,735.96 | 0.00 | 4,125,878.00 | 4,125,878.00 | -0.2% |
| 3) Other State Revenue | | 8300-8599 | 5,462,103.58 | 7,354,886.99 | 12,816,990.57 | 3,237,107.00 | 6,869,657.05 | 10,106,764.05 | -21.1% |
| 4) Other Local Revenue | | 8600-8799 | 989,504.00 | 938,023.58 | 1,927,527.58 | 275,184.70 | 208,474.00 | 483,658.70 | -74.9% |
| 5) TOTAL, REVENUES | | | 79,605,388.58 | 13,826,733.58 | 93,432,122.16 | 82,007,903.70 | 12,649,078.05 | 94,656,981.75 | 1.3% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 30,753,830.89 | 6,303,107.99 | 37,056,938.88 | 32,614,138.16 | 4,730,899.05 | 37,345,037.21 | 0.8% |
| 2) Classified Salaries | | 2000-2999 | 10,438,162.36 | 3,775,311.60 | 14,213,473.96 | 11,450,612.50 | 4,005,955.92 | 15,456,568.42 | 8.7% |
| 3) Employee Benefits | | 3000-3999 | 13,152,443.92 | 5,278,324.63 | 18,430,768.55 | 14,709,400.01 | 5,652,086.65 | 20,361,486.66 | 10.5% |
| 4) Books and Supplies | | 4000-4999 | 5,071,730.52 | 1,359,242.04 | 6,430,972.56 | 4,538,796.52 | 2,075,438.01 | 6,614,234.53 | 2.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,681,772.26 | 4,305,966.23 | 9,987,738.49 | 7,053,519.36 | 4,004,722.68 | 11,058,242.04 | 10.7% |
| 6) Capital Outlay | | 6000-6999 | 793,874.12 | 16,265.82 | 810,139.94 | 800,000.00 | 1,330,361.00 | 2,130,361.00 | 163.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 751,416.29 | 0.00 | 751,416.29 | 401,181.75 | 0.00 | 401,181.75 | -46.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (997,144.60) | 835,452.43 | (161,692.17) | (826,836.20) | 659,206.52 | (167,629.68) | 3.7% |
| 9) TOTAL, EXPENDITURES | | | 65,646,085.76 | 21,873,670.74 | 87,519,756.50 | 70,740,812.10 | 22,458,669.83 | 93,199,481.93 | 6.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 13,959,302.82 | (8,046,937.16) | 5,912,365.66 | 11,267,091.60 | (9,809,591.78) | 1,457,499.82 | -75.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 555,000.00 | 375,000.00 | 930,000.00 | 1,760,600.00 | 375,000.00 | 2,135,600.00 | 129.6% |
| 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 | (7,975,369.67) | 7,975,369.67 | 0.00 | (9,401,668.27) | 9,401,668.27 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (8,530,369.67) | 7,600,369.67 | (930,000.00) | (11,162,268.27) | 9,026,668.27 | (2,135,600.00) | 129.6% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,428,933.15 | (446,567.49) | 4,982,365.66 | 104,823.33 | (782,923.51) | (678,100.18) | -113.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,264,012.08 | 2,479,889.35 | 5,743,901.43 | 8,692,945.23 | 2,033,321.86 | 10,726,267.09 | 86.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,264,012.08 | 2,479,889.35 | 5,743,901.43 | 8,692,945.23 | 2,033,321.86 | 10,726,267.09 | 86.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,264,012.08 | 2,479,889.35 | 5,743,901.43 | 8,692,945.23 | 2,033,321.86 | 10,726,267.09 | 86.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,692,945.23 | 2,033,321.86 | 10,726,267.09 | 8,797,768.56 | 1,250,398.35 | 10,048,166.91 | -6.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 15,475.71 | 0.00 | 15,475.71 | 15,000.00 | 0.00 | 15,000.00 | -3.1% |
| Stores | | 9712 | 105,786.85 | 0.00 | 105,786.85 | 153,646.00 | 0.00 | 153,646.00 | 45.2% |
| Prepaid Expenditures | | 9713 | 200.00 | 1,155.60 | 1,355.60 | 200.00 | 0.00 | 200.00 | -85.2% |
| All Others | | 9719 | 32,106.00 | 0.00 | 32,106.00 | 32,106.00 | 0.00 | 32,106.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 2,032,166.26 | 2,032,166.26 | 0.00 | 1,250,398.41 | 1,250,398.41 | -38.5% |
| 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 | 4,363,458.00 | 0.00 | 4,363,458.00 | 4,363,458.00 | 0.00 | 4,363,458.00 | 0.0% |
| Carryover site/dept | 0000 | 9780 | 317,225.00 | | 317,225.00 | | | | |
| Carryover 1516 Inst Matls | 0000 | 9780 | 1,989,568.00 | | 1,989,568.00 | | | | |
| Carryover 1516 Technology | 0000 | 9780 | 346,922.00 | | 346,922.00 | | | | |
| Carryover 1516 Site allocations | 0000 | 9780 | 248,757.00 | | 248,757.00 | | | | |
| Carryover 1516 Prof Dev | 0000 | 9780 | 181,299.00 | | 181,299.00 | | | | |
| Carryover 1516 School marquees | 0000 | 9780 | 123,742.00 | | 123,742.00 | | | | |
| Carryover Maint & Ops equipment | 0000 | 9780 | 104,134.00 | | 104,134.00 | | | | |
| Carryover MAA | 0000 | 9780 | 172,572.00 | | 172,572.00 | | | | |
| Carryover LCAP | 0000 | 9780 | 662,223.00 | | 662,223.00 | | | | |
| Carryover Solar Energy consultant | 0000 | 9780 | 105,000.00 | | 105,000.00 | | | | |
| Carryover Verizon Cell Site work | 0000 | 9780 | 26,211.00 | | 26,211.00 | | | | |
| Carryover misc donations, tablet insuran | 0000 | 9780 | 85,805.00 | | 85,805.00 | | | | |
| Carryover site/dept | 0000 | 9780 | | | | 317,225.00 | | 317,225.00 | |
| Carryover 1516 Inst Matls | 0000 | 9780 | | | | 1,989,568.00 | | 1,989,568.00 | |
| Carryover 1516 Technology | 0000 | 9780 | | | | 346,922.00 | | 346,922.00 | |
| Carryover 1516 Site allocations | 0000 | 9780 | | | | 248,757.00 | | 248,757.00 | |
| Carryover 1516 Prof Dev | 0000 | 9780 | | | | 181,299.00 | | 181,299.00 | |
| Carryover 1516 School marquees | 0000 | 9780 | | | | 123,742.00 | | 123,742.00 | |
| Carryover Maint & Ops equipment | 0000 | 9780 | | | | 104,134.00 | | 104,134.00 | |
| Carryover MAA | 0000 | 9780 | | | | 172,572.00 | | 172,572.00 | |
| Carryover LCAP | 0000 | 9780 | | | | 662,223.00 | | 662,223.00 | |
| Carryover Solar Energy Consultant | 0000 | 9780 | | | | 105,000.00 | | 105,000.00 | |
| Carryover Verizon Cell Site work | 0000 | 9780 | | | | 26,211.00 | | 26,211.00 | |
| Carryover misc donations, tablet insuran | 0000 | 9780 | | | | 85,805.00 | | 85,805.00 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,653,493.00 | 0.00 | 2,653,493.00 | 2,860,053.00 | 0.00 | 2,860,053.00 | 7.8% |
| Unassigned/Unappropriated Amount | | 9790 | 1,522,425.67 | 0.00 | 1,522,425.67 | 1,373,305.56 | (0.06) | 1,373,305.50 | -9.8% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 10,565,183.26 | 1,156,733.76 | 11,721,917.02 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 32,106.00 | 0.00 | 32,106.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Fund | | 9130 | 15,475.71 | 0.00 | 15,475.71 | | | | |
| d) with Fiscal Agent | | 9135 | 21,275.07 | 0.00 | 21,275.07 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 736,961.00 | 1,893,688.31 | 2,630,649.31 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 58,366.38 | 0.00 | 58,366.38 | | | | |
| 6) Stores | | 9320 | 105,786.85 | 0.00 | 105,786.85 | | | | |
| 7) Prepaid Expenditures | | 9330 | 200.00 | 1,155.60 | 1,355.60 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 11,535,354.27 | 3,051,577.67 | 14,586,931.94 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 2,784,226.52 | 277,317.20 | 3,061,543.72 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 58,182.52 | 145.00 | 58,327.52 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 740,793.61 | 740,793.61 | | | | |
| 6) TOTAL, LIABILITIES | | | 2,842,409.04 | 1,018,255.81 | 3,860,664.85 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 8,692,945.23 | 2,033,321.86 | 10,726,267.09 | | | | |

| | | | 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 | Resource Codes | Object Codes | | | | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 31,884,656.00 | 0.00 | 31,884,656.00 | 38,274,288.00 | 0.00 | 38,274,288.00 | 20.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 11,890,632.00 | 0.00 | 11,890,632.00 | 11,584,610.00 | 0.00 | 11,584,610.00 | -2.6% |
| State Aid - Prior Years | | 8019 | (1,719.00) | 0.00 | (1,719.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 140,302.08 | 0.00 | 140,302.08 | 140,295.00 | 0.00 | 140,295.00 | 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 | 24,218,825.35 | 0.00 | 24,218,825.35 | 24,112,878.00 | 0.00 | 24,112,878.00 | -0.4% |
| Unsecured Roll Taxes | | 8042 | 1,121,824.37 | 0.00 | 1,121,824.37 | 1,127,866.00 | 0.00 | 1,127,866.00 | 0.5% |
| Prior Years' Taxes | | 8043 | 402,488.32 | 0.00 | 402,488.32 | (50,729.00) | 0.00 | (50,729.00) | -112.6% |
| Supplemental Taxes | | 8044 | 780,926.23 | 0.00 | 780,926.23 | 835,650.00 | 0.00 | 835,650.00 | 7.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 2,189,064.86 | 0.00 | 2,189,064.86 | 2,153,124.00 | 0.00 | 2,153,124.00 | -1.6% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 444,553.64 | 0.00 | 444,553.64 | 314,128.00 | 0.00 | 314,128.00 | -29.3% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 6,434.39 | 0.00 | 6,434.39 | 7,004.00 | 0.00 | 7,004.00 | 8.9% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | (3,217.19) | 0.00 | (3,217.19) | (3,502.00) | 0.00 | (3,502.00) | 8.9% |
| Subtotal, LCFF Sources | | | 73,074,771.05 | 0.00 | 73,074,771.05 | 78,495,612.00 | 0.00 | 78,495,612.00 | 7.4% |
| 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 | 1,478,097.00 | 1,478,097.00 | 0.00 | 1,445,069.00 | 1,445,069.00 | -2.2% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 73,074,771.05 | 1,478,097.00 | 74,552,868.05 | 78,495,612.00 | 1,445,069.00 | 79,940,681.00 | 7.2% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 1,197,258.00 | 1,197,258.00 | 0.00 | 1,191,627.00 | 1,191,627.00 | -0.5% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 397.95 | 0.00 | 397.95 | 0.00 | 0.00 | 0.00 | -100.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | 1,477,169.53 | 1,477,169.53 | | 1,713,286.00 | 1,713,286.00 | 16.0% |
| 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 | | 234,076.90 | 234,076.90 | | 231,066.00 | 231,066.00 | -1.3% |
| NCLB: Title III, Immigrant Educator Program | 4201 | 8290 | | 0.00 | 0.00 | | 10,779.00 | 10,779.00 | New |

| 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 | | 151,864.50 | 151,864.50 | | 192,638.00 | 192,638.00 | 26.8% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | | 548,559.67 | 548,559.67 | | 452,596.00 | 452,596.00 | -17.5% |
| Other No Child Left Behind | | 8290 | | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 239,677.00 | 239,677.00 | | 252,886.00 | 252,886.00 | 5.5% |
| 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 | 78,612.00 | 207,120.41 | 285,732.41 | 0.00 | 81,000.00 | 81,000.00 | -71.7% |
| TOTAL, FEDERAL REVENUE | | | 79,009.95 | 4,055,726.01 | 4,134,735.96 | 0.00 | 4,125,878.00 | 4,125,878.00 | -0.2% |
| OTHER STATE REVENUE | | | | | | | | | |
| 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 | | 2,199,419.00 | 2,199,419.00 | | 2,154,666.00 | 2,154,666.00 | -2.0% |
| Prior Years | 6500 | 8319 | | 224,471.00 | 224,471.00 | | 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 | 4,297,904.00 | 0.00 | 4,297,904.00 | 415,727.00 | 0.00 | 415,727.00 | -90.3% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,130,184.19 | 391,023.87 | 1,521,208.06 | 1,060,780.00 | 310,657.00 | 1,371,437.00 | -9.8% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 844,217.00 | 844,217.00 | | 324,739.00 | 324,739.00 | -61.5% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 20,336.77 | 20,336.77 | | 71,123.99 | 71,123.99 | 249.7% |
| 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 | 34,015.39 | 3,675,419.35 | 3,709,434.74 | 1,760,600.00 | 4,008,471.06 | 5,769,071.06 | 55.5% |
| TOTAL, OTHER STATE REVENUE | | | 5,462,103.58 | 7,354,886.99 | 12,816,990.57 | 3,237,107.00 | 6,869,657.05 | 10,106,764.05 | -21.1% |

| | | | 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 | Resource Codes | Object Codes | | | | | | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 58,107.80 | 0.00 | 58,107.80 | 30,000.00 | 0.00 | 30,000.00 | -48.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 29,103.00 | 0.00 | 29,103.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 20,335.89 | 386,516.94 | 406,852.83 | 15,000.00 | 8,474.00 | 23,474.00 | -94.2% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 121,469.55 | 7,524.65 | 128,994.20 | 80,000.00 | 0.00 | 80,000.00 | -38.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 3,217.19 | 0.00 | 3,217.19 | 3,502.00 | 0.00 | 3,502.00 | 8.9% |
| 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 | 757,270.57 | 6,941.25 | 764,211.82 | 146,682.70 | 0.00 | 146,682.70 | -80.8% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 537,040.74 | 537,040.74 | | 200,000.00 | 200,000.00 | -62.8% |
| 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 | | | 989,504.00 | 938,023.58 | 1,927,527.58 | 275,184.70 | 208,474.00 | 483,658.70 | -74.9% |
| TOTAL, REVENUES | | | 79,605,388.58 | 13,826,733.58 | 93,432,122.16 | 82,007,903.70 | 12,649,078.05 | 94,656,981.75 | 1.3% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 25,449,761.55 | 5,237,031.65 | 30,686,793.20 | 26,583,603.78 | 3,823,269.45 | 30,406,873.23 | -0.9% |
| Certificated Pupil Support Salaries | | 1200 | 1,699,045.15 | 393,199.81 | 2,092,244.96 | 2,050,179.24 | 268,025.66 | 2,318,204.90 | 10.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,843,362.05 | 143,125.36 | 2,986,487.41 | 3,023,818.30 | 65,963.04 | 3,089,781.34 | 3.5% |
| Other Certificated Salaries | | 1900 | 761,662.14 | 529,751.17 | 1,291,413.31 | 956,536.84 | 573,640.90 | 1,530,177.74 | 18.5% |
| TOTAL, CERTIFICATED SALARIES | | | 30,753,830.89 | 6,303,107.99 | 37,056,938.88 | 32,614,138.16 | 4,730,899.05 | 37,345,037.21 | 0.8% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 517,919.86 | 1,845,677.30 | 2,363,597.16 | 573,574.67 | 2,058,570.48 | 2,632,145.15 | 11.4% |
| Classified Support Salaries | | 2200 | 5,628,584.72 | 1,282,076.40 | 6,910,661.12 | 6,315,579.05 | 1,294,936.32 | 7,610,515.37 | 10.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,167,567.88 | 203,276.39 | 1,370,844.27 | 1,208,098.67 | 208,631.64 | 1,416,730.31 | 3.3% |
| Clerical, Technical and Office Salaries | | 2400 | 3,106,059.71 | 373,702.83 | 3,479,762.54 | 3,318,235.11 | 396,211.44 | 3,714,446.55 | 6.7% |
| Other Classified Salaries | | 2900 | 18,030.19 | 70,578.68 | 88,608.87 | 35,125.00 | 47,606.04 | 82,731.04 | -6.6% |
| TOTAL, CLASSIFIED SALARIES | | | 10,438,162.36 | 3,775,311.60 | 14,213,473.96 | 11,450,612.50 | 4,005,955.92 | 15,456,568.42 | 8.7% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 3,193,105.42 | 2,691,251.00 | 5,884,356.42 | 4,026,282.23 | 3,389,912.64 | 7,416,194.87 | 26.0% |
| PERS | | 3201-3202 | 1,193,521.04 | 492,723.44 | 1,686,244.48 | 1,605,175.42 | 615,495.88 | 2,220,671.30 | 31.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,215,549.88 | 396,978.99 | 1,612,528.87 | 1,304,617.99 | 386,477.31 | 1,691,095.30 | 4.9% |
| Health and Welfare Benefits | | 3401-3402 | 5,291,192.93 | 1,236,518.26 | 6,527,711.19 | 5,587,066.76 | 1,037,332.40 | 6,624,399.16 | 1.5% |
| Unemployment Insurance | | 3501-3502 | 19,842.79 | 4,787.08 | 24,629.87 | 21,158.90 | 4,153.37 | 25,312.27 | 2.8% |
| Workers' Compensation | | 3601-3602 | 1,093,964.51 | 263,861.86 | 1,357,826.37 | 1,107,907.69 | 217,475.05 | 1,325,382.74 | -2.4% |
| OPEB, Allocated | | 3701-3702 | 725,676.91 | 192,204.00 | 917,880.91 | 411,258.02 | 1,240.00 | 412,498.02 | -55.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 523,433.00 | 0.00 | 523,433.00 | New |
| Other Employee Benefits | | 3901-3902 | 419,590.44 | 0.00 | 419,590.44 | 122,500.00 | 0.00 | 122,500.00 | -70.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 13,152,443.92 | 5,278,324.63 | 18,430,768.55 | 14,709,400.01 | 5,652,086.65 | 20,361,486.66 | 10.5% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 91,044.17 | 265,230.62 | 356,274.79 | 260,200.00 | 0.00 | 260,200.00 | -27.0% |
| Books and Other Reference Materials | | 4200 | 6,367.29 | 4,265.73 | 10,633.02 | 336.00 | 10.00 | 346.00 | -96.7% |
| Materials and Supplies | | 4300 | 2,463,255.71 | 730,052.03 | 3,193,307.74 | 2,037,773.69 | 1,945,276.04 | 3,983,049.73 | 24.7% |
| Noncapitalized Equipment | | 4400 | 2,510,231.85 | 359,693.66 | 2,869,925.51 | 2,240,486.83 | 130,151.97 | 2,370,638.80 | -17.4% |
| Food | | 4700 | 831.50 | 0.00 | 831.50 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,071,730.52 | 1,359,242.04 | 6,430,972.56 | 4,538,796.52 | 2,075,438.01 | 6,614,234.53 | 2.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 1,002,570.58 | 3,098,235.17 | 4,100,805.75 | 1,347,620.00 | 3,176,903.00 | 4,524,523.00 | 10.3% |
| Travel and Conferences | | 5200 | 495,526.55 | 290,740.02 | 786,266.57 | 744,097.29 | 336,315.80 | 1,080,413.09 | 37.4% |
| Dues and Memberships | | 5300 | 114,577.03 | 2,697.50 | 117,274.53 | 114,426.83 | 428.00 | 114,854.83 | -2.1% |
| Insurance | | 5400 - 5450 | 407,398.78 | 0.00 | 407,398.78 | 429,267.00 | 0.00 | 429,267.00 | 5.4% |
| Operations and Housekeeping Services | | 5500 | 1,507,208.08 | 0.00 | 1,507,208.08 | 1,602,035.00 | 0.00 | 1,602,035.00 | 6.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 603,565.71 | 227,265.29 | 830,831.00 | 1,105,534.68 | 203,336.00 | 1,308,870.68 | 57.5% |
| Transfers of Direct Costs | | 5710 | (318,206.77) | 318,206.77 | 0.00 | (79,506.69) | 79,506.69 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,638,824.21 | 349,174.32 | 1,987,998.53 | 1,629,844.25 | 188,908.19 | 1,818,752.44 | -8.5% |
| Communications | | 5900 | 230,308.09 | 19,647.16 | 249,955.25 | 160,201.00 | 19,325.00 | 179,526.00 | -28.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,681,772.26 | 4,305,966.23 | 9,987,738.49 | 7,053,519.36 | 4,004,722.68 | 11,058,242.04 | 10.7% |

| | | | 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 | Resource Codes | Object Codes | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 23,670.00 | 0.00 | 23,670.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 28,567.82 | 0.00 | 28,567.82 | 229,000.00 | 1,037,361.00 | 1,266,361.00 | 4332.8% |
| 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 | 611,987.50 | 9,469.82 | 621,457.32 | 571,000.00 | 293,000.00 | 864,000.00 | 39.0% |
| Equipment Replacement | | 6500 | 129,648.80 | 6,796.00 | 136,444.80 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 793,874.12 | 16,265.82 | 810,139.94 | 800,000.00 | 1,330,361.00 | 2,130,361.00 | 163.0% |
| 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 | 14,580.00 | 0.00 | 14,580.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 317,528.87 | 0.00 | 317,528.87 | 53,196.75 | 0.00 | 53,196.75 | -83.2% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 75,789.00 | 0.00 | 75,789.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 86,089.72 | 0.00 | 86,089.72 | 80,639.00 | 0.00 | 80,639.00 | -6.3% |
| Other Debt Service - Principal | | 7439 | 257,428.70 | 0.00 | 257,428.70 | 267,346.00 | 0.00 | 267,346.00 | 3.9% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 751,416.29 | 0.00 | 751,416.29 | 401,181.75 | 0.00 | 401,181.75 | -46.6% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (835,452.43) | 835,452.43 | 0.00 | (659,206.52) | 659,206.52 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (161,692.17) | 0.00 | (161,692.17) | (167,629.68) | 0.00 | (167,629.68) | 3.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (997,144.60) | 835,452.43 | (161,692.17) | (826,836.20) | 659,206.52 | (167,629.68) | 3.7% |
| TOTAL, EXPENDITURES | | | | | | | | | |
| | | | 65,646,085.76 | 21,873,670.74 | 87,519,756.50 | 70,740,812.10 | 22,458,669.83 | 93,199,481.93 | 6.5% |

| | | | 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) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | 8912 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | 8914 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | 8919 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | 7611 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | 7612 | | 555,000.00 | 0.00 | 555,000.00 | 1,760,600.00 | 0.00 | 1,760,600.00 | 217.2% |
| 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 | | 0.00 | 375,000.00 | 375,000.00 | 0.00 | 375,000.00 | 375,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 555,000.00 | 375,000.00 | 930,000.00 | 1,760,600.00 | 375,000.00 | 2,135,600.00 | 129.6% |
| 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% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | 7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | 8980 | | (7,975,369.67) | 7,975,369.67 | 0.00 | (9,401,668.27) | 9,401,668.27 | 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 | | | (7,975,369.67) | 7,975,369.67 | 0.00 | (9,401,668.27) | 9,401,668.27 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | | | | | |
| | | | (8,530,369.67) | 7,600,369.67 | (930,000.00) | (11,162,268.27) | 9,026,668.27 | (2,135,600.00) | 129.6% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | | % Diff Column C & F |
|---|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 73,074,771.05 | 1,478,097.00 | 74,552,868.05 | 78,495,612.00 | 1,445,069.00 | 79,940,681.00 | 7.2% |
| 2) Federal Revenue | | 8100-8299 | 79,009.95 | 4,055,726.01 | 4,134,735.96 | 0.00 | 4,125,878.00 | 4,125,878.00 | -0.2% |
| 3) Other State Revenue | | 8300-8599 | 5,462,103.58 | 7,354,886.99 | 12,816,990.57 | 3,237,107.00 | 6,869,657.05 | 10,106,764.05 | -21.1% |
| 4) Other Local Revenue | | 8600-8799 | 989,504.00 | 938,023.58 | 1,927,527.58 | 275,184.70 | 208,474.00 | 483,658.70 | -74.9% |
| 5) TOTAL, REVENUES | | | 79,605,388.58 | 13,826,733.58 | 93,432,122.16 | 82,007,903.70 | 12,649,078.05 | 94,656,981.75 | 1.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600-7699 | 36,255,778.81 | 15,069,266.24 | 51,325,045.05 | 36,914,831.98 | 14,842,300.56 | 51,757,132.54 | 0.8% |
| 2) Instruction - Related Services | 2000-2999 | | 8,659,090.71 | 2,025,348.54 | 10,684,439.25 | 10,271,820.45 | 2,065,708.78 | 12,337,529.23 | 15.5% |
| 3) Pupil Services | 3000-3999 | | 6,946,515.13 | 1,423,192.41 | 8,369,707.54 | 7,787,399.98 | 1,260,711.34 | 9,048,111.32 | 8.1% |
| 4) Ancillary Services | 4000-4999 | | 2,304,622.60 | 246,539.87 | 2,551,162.47 | 2,650,224.13 | 132,740.02 | 2,782,964.15 | 9.1% |
| 5) Community Services | 5000-5999 | | 828.34 | 0.00 | 828.34 | 0.00 | 0.00 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 3,504,208.21 | 868,904.43 | 4,373,112.64 | 3,872,269.89 | 708,143.11 | 4,580,413.00 | 4.7% |
| 8) Plant Services | 8000-8999 | | 7,223,625.67 | 2,240,419.25 | 9,464,044.92 | 8,843,083.92 | 3,449,066.02 | 12,292,149.94 | 29.9% |
| 9) Other Outgo | 9000-9999 | | 751,416.29 | 0.00 | 751,416.29 | 401,181.75 | 0.00 | 401,181.75 | -46.6% |
| 10) TOTAL, EXPENDITURES | | | 65,646,085.76 | 21,873,670.74 | 87,519,756.50 | 70,740,812.10 | 22,458,669.83 | 93,199,481.93 | 6.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 13,959,302.82 | (8,046,937.16) | 5,912,365.66 | 11,267,091.60 | (9,809,591.78) | 1,457,499.82 | -75.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| a) Transfers In | | | | | | | | | |
| b) Transfers Out | | 7600-7629 | 555,000.00 | 375,000.00 | 930,000.00 | 1,760,600.00 | 375,000.00 | 2,135,600.00 | 129.6% |
| 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 | (7,975,369.67) | 7,975,369.67 | 0.00 | (9,401,668.27) | 9,401,668.27 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (8,530,369.67) | 7,600,369.67 | (930,000.00) | (11,162,268.27) | 9,026,668.27 | (2,135,600.00) | 129.6% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,428,933.15 | (446,567.49) | 4,982,365.66 | 104,823.33 | (782,923.51) | (678,100.18) | -113.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,264,012.08 | 2,479,889.35 | 5,743,901.43 | 8,692,945.23 | 2,033,321.86 | 10,726,267.09 | 86.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,264,012.08 | 2,479,889.35 | 5,743,901.43 | 8,692,945.23 | 2,033,321.86 | 10,726,267.09 | 86.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,264,012.08 | 2,479,889.35 | 5,743,901.43 | 8,692,945.23 | 2,033,321.86 | 10,726,267.09 | 86.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,692,945.23 | 2,033,321.86 | 10,726,267.09 | 8,797,768.56 | 1,250,398.35 | 10,048,166.91 | -6.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 15,475.71 | 0.00 | 15,475.71 | 15,000.00 | 0.00 | 15,000.00 | -3.1% |
| Stores | | 9712 | 105,786.85 | 0.00 | 105,786.85 | 153,646.00 | 0.00 | 153,646.00 | 45.2% |
| Prepaid Expenditures | | 9713 | 200.00 | 1,155.60 | 1,355.60 | 200.00 | 0.00 | 200.00 | -85.2% |
| All Others | | 9719 | 32,106.00 | 0.00 | 32,106.00 | 32,106.00 | 0.00 | 32,106.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 2,032,166.26 | 2,032,166.26 | 0.00 | 1,250,398.41 | 1,250,398.41 | -38.5% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 4,363,458.00 | 0.00 | 4,363,458.00 | 4,363,458.00 | 0.00 | 4,363,458.00 | 0.0% |
| Carryover site/dept | 0000 | 9780 | 317,225.00 | | 317,225.00 | | | | |
| Carryover 1516 Inst Matls | 0000 | 9780 | 1,989,568.00 | | 1,989,568.00 | | | | |
| Carryover 1516 Technology | 0000 | 9780 | 346,922.00 | | 346,922.00 | | | | |
| Carryover 1516 Site allocations | 0000 | 9780 | 248,757.00 | | 248,757.00 | | | | |
| Carryover 1516 Prof Dev | 0000 | 9780 | 181,299.00 | | 181,299.00 | | | | |
| Carryover 1516 School marquees | 0000 | 9780 | 123,742.00 | | 123,742.00 | | | | |
| Carryover Maint & Ops equipment | 0000 | 9780 | 104,134.00 | | 104,134.00 | | | | |
| Carryover MAA | 0000 | 9780 | 172,572.00 | | 172,572.00 | | | | |
| Carryover LCAP | 0000 | 9780 | 662,223.00 | | 662,223.00 | | | | |
| Carryover Solar Energy consultant | 0000 | 9780 | 105,000.00 | | 105,000.00 | | | | |
| Carryover Verizon Cell Site work | 0000 | 9780 | 26,211.00 | | 26,211.00 | | | | |
| Carryover misc donations, tablet insurar | 0000 | 9780 | 85,805.00 | | 85,805.00 | | | | |
| Carryover site/dept | 0000 | 9780 | | | | 317,225.00 | | 317,225.00 | |
| Carryover 1516 Inst Matls | 0000 | 9780 | | | | 1,989,568.00 | | 1,989,568.00 | |
| Carryover 1516 Technology | 0000 | 9780 | | | | 346,922.00 | | 346,922.00 | |
| Carryover 1516 Site allocations | 0000 | 9780 | | | | 248,757.00 | | 248,757.00 | |
| Carryover 1516 Prof Dev | 0000 | 9780 | | | | 181,299.00 | | 181,299.00 | |
| Carryover 1516 School marquees | 0000 | 9780 | | | | 123,742.00 | | 123,742.00 | |
| Carryover Maint & Ops equipment | 0000 | 9780 | | | | 104,134.00 | | 104,134.00 | |
| Carryover MAA | 0000 | 9780 | | | | 172,572.00 | | 172,572.00 | |
| Carryover LCAP | 0000 | 9780 | | | | 662,223.00 | | 662,223.00 | |
| Carryover Solar Energy Consultant | 0000 | 9780 | | | | 105,000.00 | | 105,000.00 | |
| Carryover Verizon Cell Site work | 0000 | 9780 | | | | 26,211.00 | | 26,211.00 | |
| Carryover misc donations, tablet insurar | 0000 | 9780 | | | | 85,805.00 | | 85,805.00 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,653,493.00 | 0.00 | 2,653,493.00 | 2,860,053.00 | 0.00 | 2,860,053.00 | 7.8% |
| Unassigned/Unappropriated Amount | | 9790 | 1,522,425.67 | 0.00 | 1,522,425.67 | 1,373,305.56 | (0.00) | 1,373,305.50 | -9.8% |

| Resource | Description | 2015-16 Unaudited Actuals | 2016-17 Budget |
|---------------------------|---|------------------------------|-------------------|
| 3010 | NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 0.00 | 0.83 |
| 3060 | NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program) | 0.00 | 0.42 |
| 4203 | NCLB: Title III, Limited English Proficient (LEP) Student Program | 0.00 | 0.22 |
| 5640 | Medi-Cal Billing Option | 201,696.80 | 131,393.88 |
| 6230 | California Clean Energy Jobs Act | 974,217.00 | 261,595.00 |
| 6264 | Educator Effectiveness | 578,916.00 | 578,916.00 |
| 6300 | Lottery: Instructional Materials | 254,323.04 | 254,323.04 |
| 9010 | Other Restricted Local | 23,013.42 | 24,169.02 |
| Total, Restricted Balance | | 2,032,166.26 | 1,250,398.41 |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,554,385.16 | 2,000,000.00 | -21.7% |
| 3) Other State Revenue | | 8300-8599 | 221,705.45 | 400,000.00 | 80.4% |
| 4) Other Local Revenue | | 8600-8799 | 854,753.95 | 751,000.00 | -12.1% |
| 5) TOTAL, REVENUES | | | 3,630,844.56 | 3,151,000.00 | -13.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,031,928.23 | 1,129,851.89 | 9.5% |
| 3) Employee Benefits | | 3000-3999 | 247,489.16 | 258,755.48 | 4.6% |
| 4) Books and Supplies | | 4000-4999 | 1,831,571.03 | 1,931,000.00 | 5.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 55,003.27 | 87,500.00 | 59.1% |
| 6) Capital Outlay | | 6000-6999 | 69,833.14 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 161,692.17 | 167,629.68 | 3.7% |
| 9) TOTAL, EXPENDITURES | | | 3,397,517.00 | 3,574,737.05 | 5.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 233,327.56 | (423,737.05) | -281.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 233,327.56 | (423,737.05) | -281.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,815,547.74 | 2,048,875.30 | 12.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,815,547.74 | 2,048,875.30 | 12.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,815,547.74 | 2,048,875.30 | 12.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,048,875.30 | 1,625,138.25 | -20.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 12,717.40 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 155.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,029,621.91 | 1,618,757.26 | -20.2% |
| 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 | 6,380.99 | 6,380.99 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,396,218.29 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 3,824.00 | | |
| b) in Banks | | 9120 | 2,681.43 | | |
| 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 | 736,243.04 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 253.00 | | |
| 6) Stores | | 9320 | 12,717.40 | | |
| 7) Prepaid Expenditures | | 9330 | 155.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,152,092.16 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 44,850.48 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 58,366.38 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 103,216.86 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,048,875.30 | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 2,554,385.16 | 2,000,000.00 | -21.7% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 2,554,385.16 | 2,000,000.00 | -21.7% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 221,705.45 | 400,000.00 | 80.4% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 221,705.45 | 400,000.00 | 80.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 844,977.28 | 746,000.00 | -11.7% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,502.33 | 2,500.00 | -61.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 3,155.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 119.34 | 2,500.00 | 1994.9% |
| TOTAL, OTHER LOCAL REVENUE | | | 854,753.95 | 751,000.00 | -12.1% |
| TOTAL, REVENUES | | | 3,630,844.56 | 3,151,000.00 | -13.2% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 737,036.78 | 805,808.11 | 9.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 92,256.00 | 95,023.68 | 3.0% |
| Clerical, Technical and Office Salaries | | 2400 | 40,321.70 | 40,140.10 | -0.5% |
| Other Classified Salaries | | 2900 | 162,313.75 | 188,880.00 | 16.4% |
| TOTAL, CLASSIFIED SALARIES | | | 1,031,928.23 | 1,129,851.89 | 9.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 80,630.18 | 104,687.28 | 29.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 62,867.54 | 68,366.52 | 8.7% |
| Health and Welfare Benefits | | 3401-3402 | 56,763.66 | 57,407.62 | 1.1% |
| Unemployment Insurance | | 3501-3502 | 410.67 | 446.81 | 8.8% |
| Workers' Compensation | | 3601-3602 | 27,122.11 | 27,847.25 | 2.7% |
| OPEB, Allocated | | 3701-3702 | 19,695.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 247,489.16 | 258,755.48 | 4.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 9,924.60 | 11,000.00 | 10.8% |
| Noncapitalized Equipment | | 4400 | 26,454.13 | 30,000.00 | 13.4% |
| Food | | 4700 | 1,795,192.30 | 1,890,000.00 | 5.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,831,571.03 | 1,931,000.00 | 5.4% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,199.59 | 2,900.00 | 31.8% |
| 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 | 26,080.37 | 25,000.00 | -4.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 25,242.48 | 58,000.00 | 129.8% |
| Communications | | 5900 | 1,480.83 | 1,600.00 | 8.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 55,003.27 | 87,500.00 | 59.1% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 33,477.71 | 0.00 | -100.0% |
| Equipment | | 6400 | 36,355.43 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 69,833.14 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 161,692.17 | 167,629.68 | 3.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 161,692.17 | 167,629.68 | 3.7% |
| TOTAL, EXPENDITURES | | | 3,397,517.00 | 3,574,737.05 | 5.2% |

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

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,554,385.16 | 2,000,000.00 | -21.7% |
| 3) Other State Revenue | | 8300-8599 | 221,705.45 | 400,000.00 | 80.4% |
| 4) Other Local Revenue | | 8600-8799 | 854,753.95 | 751,000.00 | -12.1% |
| 5) TOTAL, REVENUES | | | 3,630,844.56 | 3,151,000.00 | -13.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 3,202,347.12 | 3,407,107.37 | 6.4% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 161,692.17 | 167,629.68 | 3.7% |
| 8) Plant Services | 8000-8999 | | 33,477.71 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,397,517.00 | 3,574,737.05 | 5.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 233,327.56 | (423,737.05) | -281.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 233,327.56 | (423,737.05) | -281.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,815,547.74 | 2,048,875.30 | 12.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,815,547.74 | 2,048,875.30 | 12.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,815,547.74 | 2,048,875.30 | 12.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,048,875.30 | 1,625,138.25 | -20.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 12,717.40 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 155.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,029,621.91 | 1,618,757.26 | -20.2% |
| 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 | 6,380.99 | 6,380.99 | 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 | 2,019,058.73 | 1,608,194.08 |
| 5330 | Child Nutrition: Summer Food Service Program Operations | 10,563.18 | 10,563.18 |
| Total, Restricted Balance | | 2,029,621.91 | 1,618,757.26 |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,577.24 | 1,600.00 | 1.4% |
| 5) TOTAL, REVENUES | | | 1,577.24 | 1,600.00 | 1.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 47,933.42 | 22,000.00 | -54.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 189,578.27 | 456,000.00 | 140.5% |
| 6) Capital Outlay | | 6000-6999 | 245,631.82 | 120,000.00 | -51.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 483,143.51 | 598,000.00 | 23.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (481,566.27) | (596,400.00) | 23.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 375,000.00 | 375,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 375,000.00 | 375,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (106,566.27) | (221,400.00) | 107.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 451,599.37 | 345,033.10 | -23.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 451,599.37 | 345,033.10 | -23.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 451,599.37 | 345,033.10 | -23.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 345,033.10 | 123,633.10 | -64.2% |
| 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 | 345,033.10 | 123,633.10 | -64.2% |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 380,442.24 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 1,042.00 | | |
| 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 | 123.54 | | |
| 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 | | | 381,607.78 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 36,574.68 | | |
| 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 | | | 36,574.68 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 345,033.10 | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 803.24 | 1,600.00 | 99.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 774.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,577.24 | 1,600.00 | 1.4% |
| TOTAL, REVENUES | | | 1,577.24 | 1,600.00 | 1.4% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 47,933.42 | 22,000.00 | -54.1% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 47,933.42 | 22,000.00 | -54.1% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 74,243.00 | 245,000.00 | 230.0% |
| 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 | 115,333.27 | 211,000.00 | 82.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 189,578.27 | 456,000.00 | 140.5% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 245,631.82 | 120,000.00 | -51.1% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 245,631.82 | 120,000.00 | -51.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 483,143.51 | 598,000.00 | 23.8% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 375,000.00 | 375,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 375,000.00 | 375,000.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 375,000.00 | 375,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,577.24 | 1,600.00 | 1.4% |
| 5) TOTAL, REVENUES | | | 1,577.24 | 1,600.00 | 1.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 483,143.51 | 598,000.00 | 23.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 483,143.51 | 598,000.00 | 23.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (481,566.27) | (596,400.00) | 23.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 375,000.00 | 375,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 375,000.00 | 375,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (106,566.27) | (221,400.00) | 107.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 451,599.37 | 345,033.10 | -23.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 451,599.37 | 345,033.10 | -23.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 451,599.37 | 345,033.10 | -23.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 345,033.10 | 123,633.10 | -64.2% |
| 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 | 345,033.10 | 123,633.10 | -64.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,174.21 | 4,100.00 | -49.8% |
| 5) TOTAL, REVENUES | | | 8,174.21 | 4,100.00 | -49.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 8,174.21 | 4,100.00 | -49.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,174.21 | 4,100.00 | -49.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,197,426.32 | 1,205,600.53 | 0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,197,426.32 | 1,205,600.53 | 0.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,197,426.32 | 1,205,600.53 | 0.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,205,600.53 | 1,209,700.53 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,205,600.53 | 1,209,700.53 | 0.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,200,422.12 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 3,288.00 | | |
| 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 | 1,750.38 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 140.03 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,205,600.53 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,205,600.53 | | |

| | | | 2015-16 | 2016-17 | Percent |
|--|----------------|--------------|-------------------|----------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,587.21 | 4,100.00 | -26.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 2,587.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,174.21 | 4,100.00 | -49.8% |
| TOTAL, REVENUES | | | 8,174.21 | 4,100.00 | -49.8% |

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

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| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 317,201.14 | 207,000.00 | -34.7% |
| 5) TOTAL, REVENUES | | | 317,201.14 | 207,000.00 | -34.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,517.34 | 341.17 | -86.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 105,773.08 | 21,526.64 | -79.6% |
| 6) Capital Outlay | | 6000-6999 | 9,554,095.33 | 7,870,023.41 | -17.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 9,662,385.75 | 7,891,891.22 | -18.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (9,345,184.61) | (7,684,891.22) | -17.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (9,345,184.61) | (7,684,891.22) | -17.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 43,878,109.34 | 34,532,924.73 | -21.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 43,878,109.34 | 34,532,924.73 | -21.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 43,878,109.34 | 34,532,924.73 | -21.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,532,924.73 | 26,848,033.51 | -22.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 34,532,901.89 | 26,848,010.67 | -22.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 22.84 | 22.84 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 35,197,443.44 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 96,405.00 | | |
| 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 | 55,822.93 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 1,022.09 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 35,350,693.46 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 817,768.73 | | |
| 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 | | | 817,768.73 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 34,532,924.73 | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 184,498.14 | 207,000.00 | 12.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 70,203.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 62,500.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 317,201.14 | 207,000.00 | -34.7% |
| TOTAL, REVENUES | | | 317,201.14 | 207,000.00 | -34.7% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 2,517.34 | 341.17 | -86.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,517.34 | 341.17 | -86.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 13,877.55 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 91,807.50 | 21,526.64 | -76.6% |
| Communications | | 5900 | 88.03 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 105,773.08 | 21,526.64 | -79.6% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 3,778,078.48 | 20,525.81 | -99.5% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,664,938.44 | 7,849,497.60 | 38.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 111,078.41 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 9,554,095.33 | 7,870,023.41 | -17.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 9,662,385.75 | 7,891,891.22 | -18.3% |

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

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

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 317,201.14 | 207,000.00 | -34.7% |
| 5) TOTAL, REVENUES | | | 317,201.14 | 207,000.00 | -34.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 9,662,385.75 | 7,891,891.22 | -18.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 9,662,385.75 | 7,891,891.22 | -18.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (9,345,184.61) | (7,684,891.22) | -17.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (9,345,184.61) | (7,684,891.22) | -17.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 43,878,109.34 | 34,532,924.73 | -21.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 43,878,109.34 | 34,532,924.73 | -21.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 43,878,109.34 | 34,532,924.73 | -21.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 34,532,924.73 | 26,848,033.51 | -22.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 34,532,901.89 | 26,848,010.67 | -22.3% |
| 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 | 22.84 | 22.84 | 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 |
| 9010 | Other Restricted Local | 34,532,901.89 | 26,848,010.67 |
| Total, Restricted Balance | | 34,532,901.89 | 26,848,010.67 |

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| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,265,572.54 | 1,182,480.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 1,265,572.54 | 1,182,480.00 | -6.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 319,769.90 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 639,085.67 | 515,646.21 | -19.3% |
| 6) Capital Outlay | | 6000-6999 | 284,684.77 | 84,353.79 | -70.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 117,548.52 | 112,605.00 | -4.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,361,088.86 | 712,605.00 | -47.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (95,516.32) | 469,875.00 | -591.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (95,516.32) | 469,875.00 | -591.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,447,046.94 | 1,351,530.62 | -6.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,447,046.94 | 1,351,530.62 | -6.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,447,046.94 | 1,351,530.62 | -6.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,351,530.62 | 1,821,405.62 | 34.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,351,530.62 | 1,821,405.62 | 34.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,568,502.20 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 4,296.00 | | |
| 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 | 21,744.92 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,594,543.12 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 243,012.50 | | |
| 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 | | | 243,012.50 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,351,530.62 | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | |
| Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,639.65 | 5,000.00 | -24.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 3,449.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 1,255,483.89 | 1,177,480.00 | -6.2% |
| 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 | | | 1,265,572.54 | 1,182,480.00 | -6.6% |
| TOTAL, REVENUES | | | 1,265,572.54 | 1,182,480.00 | -6.6% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 319,769.90 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 319,769.90 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 639,085.67 | 515,646.21 | -19.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 639,085.67 | 515,646.21 | -19.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 1,435.80 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 269,377.93 | 84,353.79 | -68.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 13,871.04 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 284,684.77 | 84,353.79 | -70.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 32,179.08 | 27,235.00 | -15.4% |
| Other Debt Service - Principal | | 7439 | 85,369.44 | 85,370.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 117,548.52 | 112,605.00 | -4.2% |
| TOTAL, EXPENDITURES | | | 1,361,088.86 | 712,605.00 | -47.6% |

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

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,265,572.54 | 1,182,480.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 1,265,572.54 | 1,182,480.00 | -6.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 90,173.88 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 1,153,366.46 | 600,000.00 | -48.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 117,548.52 | 112,605.00 | -4.2% |
| 10) TOTAL, EXPENDITURES | | | 1,361,088.86 | 712,605.00 | -47.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (95,516.32) | 469,875.00 | -591.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (95,516.32) | 469,875.00 | -591.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,447,046.94 | 1,351,530.62 | -6.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,447,046.94 | 1,351,530.62 | -6.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,447,046.94 | 1,351,530.62 | -6.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,351,530.62 | 1,821,405.62 | 34.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,351,530.62 | 1,821,405.62 | 34.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,881.55 | 14,300.00 | -44.7% |
| 5) TOTAL, REVENUES | | | 25,881.55 | 14,300.00 | -44.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 84,479.53 | 171,086.10 | 102.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 84,479.53 | 171,086.10 | 102.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (58,597.98) | (156,786.10) | 167.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (58,597.98) | (156,786.10) | 167.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,840,107.43 | 3,781,509.45 | -1.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,840,107.43 | 3,781,509.45 | -1.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,840,107.43 | 3,781,509.45 | -1.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,781,509.45 | 3,624,723.35 | -4.1% |
| 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 | 3,781,509.45 | 3,624,723.35 | -4.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,770,352.93 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 10,327.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 5,534.79 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 3,786,214.72 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 4,705.27 | | |
| 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 | | | 4,705.27 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 3,781,509.45 | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 17,801.55 | 14,300.00 | -19.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 8,080.00 | 0.00 | -100.0% |
| 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 | | | 25,881.55 | 14,300.00 | -44.7% |
| TOTAL, REVENUES | | | 25,881.55 | 14,300.00 | -44.7% |

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

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 24,486.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 59,993.53 | 171,086.10 | 185.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 84,479.53 | 171,086.10 | 102.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 84,479.53 | 171,086.10 | 102.5% |

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

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

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,881.55 | 14,300.00 | -44.7% |
| 5) TOTAL, REVENUES | | | 25,881.55 | 14,300.00 | -44.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 84,479.53 | 171,086.10 | 102.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 84,479.53 | 171,086.10 | 102.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (58,597.98) | (156,786.10) | 167.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (58,597.98) | (156,786.10) | 167.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,840,107.43 | 3,781,509.45 | -1.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,840,107.43 | 3,781,509.45 | -1.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,840,107.43 | 3,781,509.45 | -1.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,781,509.45 | 3,624,723.35 | -4.1% |
| 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 | 3,781,509.45 | 3,624,723.35 | -4.1% |
| 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 |
| 9010 | Other Restricted Local | 3,781,509.45 | 3,624,723.35 |
| Total, Restricted Balance | | 3,781,509.45 | 3,624,723.35 |

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| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 151,887.01 | 99,900.00 | -34.2% |
| 5) TOTAL, REVENUES | | | 151,887.01 | 99,900.00 | -34.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 529.35 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,237.26 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 866,325.82 | 1,912,928.58 | 120.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 878,092.43 | 1,912,928.58 | 117.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (726,205.42) | (1,813,028.58) | 149.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 555,000.00 | 1,760,600.00 | 217.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 555,000.00 | 1,760,600.00 | 217.2% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (171,205.42) | (52,428.58) | -69.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 400,134.93 | 228,929.51 | -42.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 400,134.93 | 228,929.51 | -42.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 400,134.93 | 228,929.51 | -42.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 228,929.51 | 176,500.93 | -22.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 228,929.51 | 176,500.93 | -22.9% |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 324,143.95 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 883.00 | | |
| 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 | 91.20 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 56,051.28 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 381,169.43 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 152,239.92 | | |
| 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 | | | 152,239.92 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 228,929.51 | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 56,051.28 | 0.00 | -100.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 94,773.24 | 96,900.00 | 2.2% |
| Interest | | 8660 | 857.49 | 3,000.00 | 249.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 205.00 | 0.00 | -100.0% |
| 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 | | | 151,887.01 | 99,900.00 | -34.2% |
| TOTAL, REVENUES | | | 151,887.01 | 99,900.00 | -34.2% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 118.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 411.35 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 529.35 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 11,237.26 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,237.26 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 10,230.00 | 5,000.00 | -51.1% |
| Land Improvements | | 6170 | 256,209.17 | 1,294,054.58 | 405.1% |
| Buildings and Improvements of Buildings | | 6200 | 599,886.65 | 613,874.00 | 2.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 866,325.82 | 1,912,928.58 | 120.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 878,092.43 | 1,912,928.58 | 117.9% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 555,000.00 | 1,760,600.00 | 217.2% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 555,000.00 | 1,760,600.00 | 217.2% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 555,000.00 | 1,760,600.00 | 217.2% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 151,887.01 | 99,900.00 | -34.2% |
| 5) TOTAL, REVENUES | | | 151,887.01 | 99,900.00 | -34.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 878,092.43 | 1,912,928.58 | 117.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 878,092.43 | 1,912,928.58 | 117.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (726,205.42) | (1,813,028.58) | 149.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 555,000.00 | 1,760,600.00 | 217.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 555,000.00 | 1,760,600.00 | 217.2% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (171,205.42) | (52,428.58) | -69.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 400,134.93 | 228,929.51 | -42.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 400,134.93 | 228,929.51 | -42.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 400,134.93 | 228,929.51 | -42.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 228,929.51 | 176,500.93 | -22.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 228,929.51 | 176,500.93 | -22.9% |
| 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 62,090.47 | 60,331.00 | -2.8% |
| 4) Other Local Revenue | | 8600-8799 | 6,578,301.89 | 6,449,156.00 | -2.0% |
| 5) TOTAL, REVENUES | | | 6,640,392.36 | 6,509,487.00 | -2.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 7,471,237.00 | 7,679,026.56 | 2.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,471,237.00 | 7,679,026.56 | 2.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (830,844.64) | (1,169,539.56) | 40.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.03 | 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 | | | 0.03 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (830,844.61) | (1,169,539.56) | 40.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,833,628.37 | 10,002,783.76 | -7.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,833,628.37 | 10,002,783.76 | -7.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,833,628.37 | 10,002,783.76 | -7.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,002,783.76 | 8,833,244.20 | -11.7% |
| 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 | 10,002,783.76 | 8,833,244.20 | -11.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 9,962,554.38 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 27,287.00 | | |
| 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 | 12,942.38 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 10,002,783.76 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 10,002,783.76 | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 60,343.50 | 60,331.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 1,746.97 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 62,090.47 | 60,331.00 | -2.8% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 6,038,220.26 | 6,036,526.00 | 0.0% |
| Unsecured Roll | | 8612 | 304,379.82 | 305,130.00 | 0.2% |
| Prior Years' Taxes | | 8613 | 38,150.53 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 108,564.21 | 78,000.00 | -28.2% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 36,586.07 | 29,500.00 | -19.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 52,401.00 | 0.00 | -100.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,578,301.89 | 6,449,156.00 | -2.0% |
| TOTAL, REVENUES | | | 6,640,392.36 | 6,509,487.00 | -2.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 4,025,000.00 | 4,500,000.00 | 11.8% |
| Bond Interest and Other Service Charges | | 7434 | 3,446,237.00 | 3,179,026.56 | -7.8% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 7,471,237.00 | 7,679,026.56 | 2.8% |
| TOTAL, EXPENDITURES | | | 7,471,237.00 | 7,679,026.56 | 2.8% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.03 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 0.03 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.03 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 62,090.47 | 60,331.00 | -2.8% |
| 4) Other Local Revenue | | 8600-8799 | 6,578,301.89 | 6,449,156.00 | -2.0% |
| 5) TOTAL, REVENUES | | | 6,640,392.36 | 6,509,487.00 | -2.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 7,471,237.00 | 7,679,026.56 | 2.8% |
| 10) TOTAL, EXPENDITURES | | | 7,471,237.00 | 7,679,026.56 | 2.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (830,844.64) | (1,169,539.56) | 40.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.03 | 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 | | | 0.03 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (830,844.61) | (1,169,539.56) | 40.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,833,628.37 | 10,002,783.76 | -7.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,833,628.37 | 10,002,783.76 | -7.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,833,628.37 | 10,002,783.76 | -7.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,002,783.76 | 8,833,244.20 | -11.7% |
| 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 | 10,002,783.76 | 8,833,244.20 | -11.7% |
| 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 |
| 9010 | Other Restricted Local | 10,002,783.76 | 8,833,244.20 |
| Total, Restricted Balance | | 10,002,783.76 | 8,833,244.20 |

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| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 789,838.16 | 763,700.00 | -3.3% |
| 5) TOTAL, REVENUES | | | 789,838.16 | 763,700.00 | -3.3% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 883,732.78 | 880,800.00 | -0.3% |
| 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 | | | 883,732.78 | 880,800.00 | -0.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (93,894.62) | (117,100.00) | 24.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (93,894.62) | (117,100.00) | 24.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 927,642.10 | 833,747.48 | -10.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 927,642.10 | 833,747.48 | -10.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 927,642.10 | 833,747.48 | -10.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 833,747.48 | 716,647.48 | -14.0% |
| 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 | 833,747.48 | 716,647.48 | -14.0% |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 725,514.36 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 1,987.00 | | |
| b) in Banks | | 9120 | 103,443.51 | | |
| 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 | 1,015.49 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 861.12 | | |
| 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 | | | 832,821.48 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | (926.00) | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Net OPEB Obligation | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | (926.00) | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 833,747.48 | | |

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,277.55 | 2,700.00 | -17.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 5,488.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 731,265.62 | 736,000.00 | 0.6% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 49,806.99 | 25,000.00 | -49.8% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 789,838.16 | 763,700.00 | -3.3% |
| TOTAL, REVENUES | | | 789,838.16 | 763,700.00 | -3.3% |

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

| Description | Resource Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 870,110.78 | 867,000.00 | -0.4% |
| 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 | 13,622.00 | 13,800.00 | 1.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 883,732.78 | 880,800.00 | -0.3% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 883,732.78 | 880,800.00 | -0.3% |

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

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 789,838.16 | 763,700.00 | -3.3% |
| 5) TOTAL, REVENUES | | | 789,838.16 | 763,700.00 | -3.3% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 883,732.78 | 880,800.00 | -0.3% |
| 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 | | | 883,732.78 | 880,800.00 | -0.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (93,894.62) | (117,100.00) | 24.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2015-16 Unaudited Actuals | 2016-17 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (93,894.62) | (117,100.00) | 24.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 927,642.10 | 833,747.48 | -10.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 927,642.10 | 833,747.48 | -10.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 927,642.10 | 833,747.48 | -10.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 833,747.48 | 716,647.48 | -14.0% |
| 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 | 833,747.48 | 716,647.48 | -14.0% |

| Description | 2015-16 Unaudited Actuals | | | 2016-17 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 7,430.57 | 7,371.69 | 7,430.57 | 7,477.00 | 7,477.00 | 7,477.00 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 7,430.57 | 7,371.69 | 7,430.57 | 7,477.00 | 7,477.00 | 7,477.00 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 5.48 | 5.07 | 5.48 | 5.48 | 5.48 | 5.48 |
| b. Special Education-Special Day Class | 28.37 | 27.77 | 28.37 | 28.37 | 28.37 | 28.37 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | 2.05 | 2.05 | 2.05 | 2.05 | 2.05 | 2.05 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 35.90 | 34.89 | 35.90 | 35.90 | 35.90 | 35.90 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 7,466.47 | 7,406.58 | 7,466.47 | 7,512.90 | 7,512.90 | 7,512.90 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (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. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (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 |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01 | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62 | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 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 |
|---|--------------------------------|---------------------------------------|------------------------------|---------------|---------------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 6,825,717.00 | | 6,825,717.00 | 3,781,495.08 | 0.00 | 10,607,212.08 |
| Work in Progress | 16,046,960.96 | | 16,046,960.96 | 7,789,748.55 | 12,994,485.19 | 10,842,224.32 |
| Total capital assets not being depreciated | 22,872,677.96 | 0.00 | 22,872,677.96 | 11,571,243.63 | 12,994,485.19 | 21,449,436.40 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 18,251,806.27 | | 18,251,806.27 | 340,511.69 | | 18,592,317.96 |
| Buildings | 112,655,806.33 | | 112,655,806.33 | 12,665,755.20 | | 125,321,561.53 |
| Equipment | 17,702,820.60 | | 17,702,820.60 | 812,558.50 | | 18,515,379.10 |
| Total capital assets being depreciated | 148,610,433.20 | 0.00 | 148,610,433.20 | 13,818,825.39 | 0.00 | 162,429,258.59 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (5,211,742.47) | | (5,211,742.47) | | 891,788.15 | (6,103,530.62) |
| Buildings | (26,189,979.64) | | (26,189,979.64) | | 2,331,052.74 | (28,521,032.38) |
| Equipment | (12,855,759.98) | | (12,855,759.98) | | 862,159.61 | (13,717,919.59) |
| Total accumulated depreciation | (44,257,482.09) | 0.00 | (44,257,482.09) | 0.00 | 4,085,000.50 | (48,342,482.59) |
| Total capital assets being depreciated, net | 104,352,951.11 | 0.00 | 104,352,951.11 | 13,818,825.39 | 4,085,000.50 | 114,086,776.00 |
| Governmental activity capital assets, net | 127,225,629.07 | 0.00 | 127,225,629.07 | 25,390,069.02 | 17,079,485.69 | 135,536,212.40 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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 | NCLB MIGRANT | TITLE II | TITLE III Immigrant | TITLE IIC PERKINS | TITLE III LEP | TOTAL |
|--|--------------|--------------|------------|---------------------|-------------------|---------------|--------------|
| FEDERAL CATALOG NUMBER | 84.01 | 84.318 | 84.367 | 84.365 | 84.048 | 84.365 | |
| RESOURCE CODE | 3010 | 3060/3061 | 4035 | 4201 | 3550 | 4203 | |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 0.00 | 0.00 | 17,570.41 | 0.00 | 0.07 | 22,993.00 | 40,563.48 |
| 2. a. Current Year Award | 1,713,286.00 | 548,559.67 | 235,442.00 | 10,779.00 | 239,677.00 | 192,638.00 | 2,940,381.67 |
| b. Transferability (NCLB) | | | | | | | 0.00 |
| c. Other Adjustments | | | | | | | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 1,713,286.00 | 548,559.67 | 235,442.00 | 10,779.00 | 239,677.00 | 192,638.00 | 2,940,381.67 |
| 3. Required Matching Funds/Other | | | | | | (48.00) | (48.00) |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 1,713,286.00 | 548,559.67 | 253,012.41 | 10,779.00 | 239,677.07 | 215,583.00 | 2,980,897.15 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | | 16,092.80 | 16,092.80 |
| 6. Cash Received in Current Year | 1,639,409.00 | 256,419.47 | 236,125.51 | 5,447.00 | 114,783.81 | 138,036.82 | 2,390,221.61 |
| 7. Contributed Matching Funds | | | | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 1,639,409.00 | 256,419.47 | 236,125.51 | 5,447.00 | 114,783.81 | 154,129.62 | 2,406,314.41 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,477,169.53 | 548,559.67 | 234,076.90 | 0.00 | | 151,895.32 | 2,411,701.42 |
| 10. Non Donor-Authorized Expenditures | | | | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 1,477,169.53 | 548,559.67 | 234,076.90 | 0.00 | 0.00 | 151,895.32 | 2,411,701.42 |
| 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) | 162,239.47 | (292,140.20) | 2,048.61 | 5,447.00 | 114,783.81 | 2,234.30 | (5,387.01) |
| a. Unearned Revenue | 162,239.47 | | 2,048.61 | 5,447.00 | 0.00 | 2,234.30 | 171,969.38 |
| b. Accounts Payable | | | | | | | 0.00 |
| c. Accounts Receivable | | | | | 124,893.19 | | 124,893.19 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 236,116.47 | 0.00 | 18,935.51 | 10,779.00 | 239,677.07 | 63,687.68 | 569,195.73 |
| 15. If Carryover is allowed, enter line 14 amount here | 236,116.47 | | 18,935.51 | 10,779.00 | | 151,895.32 | 417,726.30 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,477,169.53 | 256,419.47 | 234,076.90 | 0.00 | 239,677.00 | 151,895.32 | 2,359,238.22 |

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

| STATE PROGRAM NAME | AG INCENTIVE | DOR/TPP | TOTAL |
|--|--------------|-------------|-------------|
| RESOURCE CODE | 7010 | 3410 | |
| REVENUE OBJECT | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | | | |
| AWARD | | | |
| 1. Prior Year Carryover | 5,055.23 | 0.00 | 5,055.23 |
| 2. a. Current Year Award | 88,761.00 | 161,825.04 | 250,586.04 |
| b. Other Adjustments | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 88,761.00 | 161,825.04 | 250,586.04 |
| 3. Required Matching Funds/Other | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 93,816.23 | 161,825.04 | 255,641.27 |
| REVENUES | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 88,761.00 | 88,895.47 | 177,656.47 |
| 7. Contributed Matching Funds | | 28,941.85 | 28,941.85 |
| 8. Total Available (sum lines 5, 6, & 7) | 88,761.00 | 117,837.32 | 206,598.32 |
| EXPENDITURES | | | |
| 9. Donor-Authorized Expenditures | 83,680.44 | 161,825.04 | 245,505.48 |
| 10. Non Donor-Authorized Expenditures | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 83,680.44 | 161,825.04 | 245,505.48 |
| 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) | 5,080.56 | (43,987.72) | (38,907.16) |
| a. Unearned Revenue | | | 0.00 |
| b. Accounts Payable | | | 0.00 |
| c. Accounts Receivable | | 43,987.72 | 43,987.72 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 10,135.79 | 0.00 | 10,135.79 |
| 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) | 88,761.00 | 132,883.19 | 221,644.19 |

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

| STATE PROGRAM NAME | LOTTERY/INST MATERIALS | TOTAL |
|---|---------------------------|------------|
| RESOURCE CODE | 6300 | |
| REVENUE OBJECT | 8560 | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | 132,806.33 | 132,806.33 |
| 2. a. Current Year Award | 294,586.08 | 294,586.08 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 294,586.08 | 294,586.08 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 427,392.41 | 427,392.41 |
| REVENUES | | |
| 5. Cash Received in Current Year | 30,646.72 | 30,646.72 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 263,939.36 | 263,939.36 |
| b. Noncurrent Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 263,939.36 | 263,939.36 |
| 8. Contributed Matching Funds | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 294,586.08 | 294,586.08 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | 292,270.40 | 292,270.40 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 292,270.40 | 292,270.40 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 135,122.01 | 135,122.01 |

| 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 | 37,056,938.88 | 301 | 0.00 | 303 | 37,056,938.88 | 305 | 207,004.59 | | 307 | 36,849,934.29 | 309 |
| 2000 - Classified Salaries | 14,213,473.96 | 311 | 802.49 | 313 | 14,212,671.47 | 315 | 968,503.08 | | 317 | 13,244,168.39 | 319 |
| 3000 - Employee Benefits | 18,430,768.55 | 321 | 917,978.80 | 323 | 17,512,789.75 | 325 | 1,448,046.67 | | 327 | 16,064,743.08 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 6,567,417.36 | 331 | 79,461.24 | 333 | 6,487,956.12 | 335 | 427,364.57 | | 337 | 6,060,591.55 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 9,826,046.32 | 341 | 13,172.68 | 343 | 9,812,873.64 | 345 | 496,455.45 | | 347 | 9,316,418.19 | 349 |
| TOTAL | | | | | 85,083,229.86 | 365 | TOTAL | | | 81,535,855.50 | 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 | 29,703,329.59 | 375 | | | | |
| 2. | Salaries of Instructional Aides Per EC 41011. | 2100 | 2,076,716.57 | 380 | | | | |
| 3. | STRS. | 3101 & 3102 | 4,746,034.39 | 382 | | | | |
| 4. | PERS. | 3201 & 3202 | 316,230.78 | 383 | | | | |
| 5. | OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 616,089.06 | 384 | | | | |
| 6. | Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 4,520,873.69 | 385 | | | | |
| 7. | Unemployment Insurance. | 3501 & 3502 | 15,395.33 | 390 | | | | |
| 8. | Workers' Compensation Insurance. | 3601 & 3602 | 848,543.48 | 392 | | | | |
| 9. | OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | | | | | |
| 10. | Other Benefits (EC 22310). | 3901 & 3902 | 419,590.44 | 393 | | | | |
| 11. | SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 43,262,803.33 | 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). | | 115,470.57 | 396 | | | | |
| b. | Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 | | | | |
| 14. | TOTAL SALARIES AND BENEFITS. | | 43,147,332.76 | 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. | | 52.92% | | | | | |
| 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) | 50.00% |
| 2. | Percentage spent by this district (Part II, Line 15) | 52.92% |
| 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). | 81,535,855.50 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| |
|--|
| |
|--|

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|---------------|---------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 95,105,747.30 | 60.00 | 95,105,807.30 | 11,762,436.00 | 14,485,000.00 | 92,383,243.30 | 4,500,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 3,716,867.00 | | 3,716,867.00 | | 313,836.00 | 3,403,031.00 | 338,232.00 |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 7,930,172.00 | | 7,930,172.00 | | 1,029,751.00 | 6,900,421.00 | 1,689,031.00 |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Net OPEB Obligation | 10,566,952.00 | | 10,566,952.00 | 1,604,554.00 | 937,576.00 | 11,233,930.00 | 412,498.00 |
| Compensated Absences Payable | 393,991.52 | | 393,991.52 | 706,619.36 | 591,891.30 | 508,719.58 | |
| Governmental activities long-term liabilities | 117,713,729.82 | 60.00 | 117,713,789.82 | 14,073,609.36 | 17,358,054.30 | 114,429,344.88 | 6,939,761.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Net OPEB Obligation | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | 2015-16 Calculations | | | 2016-17 Calculations | | |
|---|-------------------------------|--------------|-------------------------|-------------------------------|--------------|-------------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2014-15 Actual | | | 2015-16 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 44,430,325.83 | | 44,430,325.83 | | | 46,902,507.36 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 7,343.45 | | 7,343.45 | | | 7,466.47 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2014-15 | | | Adjustments to 2015-16 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | 0.00 | | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2015-16 P2 Report | | | 2016-17 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 7,466.47 | | 7,466.47 | 7,512.90 | | 7,512.90 |
| 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) | | | 7,466.47 | | | 7,512.90 |
| C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2015-16 Actual | | | 2016-17 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 140,302.08 | | 140,302.08 | 140,295.00 | | 140,295.00 |
| 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) | 24,218,825.35 | | 24,218,825.35 | 24,112,878.00 | | 24,112,878.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 1,121,824.37 | | 1,121,824.37 | 1,127,866.00 | | 1,127,866.00 |
| 6. Prior Years' Taxes (Object 8043) | 402,488.32 | | 402,488.32 | (50,729.00) | | (50,729.00) |
| 7. Supplemental Taxes (Object 8044) | 780,926.23 | | 780,926.23 | 835,650.00 | | 835,650.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 2,189,064.86 | | 2,189,064.86 | 2,153,124.00 | | 2,153,124.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 6,434.39 | | 6,434.39 | 7,004.00 | | 7,004.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 444,553.64 | | 444,553.64 | 314,128.00 | | 314,128.00 |
| 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) | 29,304,419.24 | 0.00 | 29,304,419.24 | 28,640,216.00 | 0.00 | 28,640,216.00 |
| 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) | 29,304,419.24 | 0.00 | 29,304,419.24 | 28,640,216.00 | 0.00 | 28,640,216.00 |

| | 2015-16 Calculations | | | 2016-17 Calculations | | |
|--|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 722,012.38 | | | 742,837.02 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 722,012.38 | | | 742,837.02 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 43,775,288.00 | | 43,775,288.00 | 49,858,898.00 | | 49,858,898.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (1,719.00) | | (1,719.00) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 43,773,569.00 | 0.00 | 43,773,569.00 | 49,858,898.00 | 0.00 | 49,858,898.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 93,432,122.16 | | 93,432,122.16 | 94,656,981.75 | | 94,656,981.75 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 87,210.80 | | 87,210.80 | 30,000.00 | | 30,000.00 |
| APPROPRIATIONS LIMIT CALCULATIONS | 2015-16 Actual | | | 2016-17 Budget | | |
| D. PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 44,430,325.83 | | | 46,902,507.36 |
| 2. Inflation Adjustment | | | 1.0382 | | | 1.0537 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 1.0168 | | | 1.0062 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 46,902,507.36 | | | 49,727,583.27 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 29,304,419.24 | | | 28,640,216.00 |
| 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) | | | 895,976.40 | | | 901,548.00 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 18,320,100.50 | | | 21,830,204.29 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 18,320,100.50 | | | 21,830,204.29 |
| 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]) | | | 44,494.90 | | | 16,000.85 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 29,348,914.14 | | | 28,656,216.85 |
| 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) | | | 18,275,605.60 | | | 21,814,203.44 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 29,348,914.14 | | | |
| b. State Subventions (Line D8) | | | 18,275,605.60 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 722,012.38 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 46,902,507.36 | | | |

[illegible]

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) 2,671,578.74
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 66,111,721.74

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.04%

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) | 3,507,581.18 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 216,215.61 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 32,270.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 110,652.70 |
| 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) | 357,212.72 |
| 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) | 4,223,932.21 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (132,254.07) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 4,091,678.14 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 48,434,877.94 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 10,613,360.73 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 7,352,081.57 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 2,236,589.27 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 828.34 |
| 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) | 648,659.32 |
| 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) | 19,426.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 8,484,686.24 |
| 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) | 4,645.07 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 3,165,991.69 |
| 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) | 80,961,146.17 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

| | |
|---|-------|
| (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) | 5.22% |
|---|-------|

D. Preliminary Proposed Indirect Cost Rate

| | |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18) | 5.05% |
|---|-------|

Part IV - Carry-forward Adjustment

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

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

| | |
|--|---------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>4,223,932.21</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>139,809.64</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>(194,295.43)</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.64%) times Part III, Line B18); zero if negative | <u>0.00</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.64%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.64%) times Part III, Line B18); zero if positive | <u>(396,762.22)</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(396,762.22)</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>4.73%</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-198,381.11) is applied to the current year calculation and the remainder (\$-198,381.11) is deferred to one or more future years: | <u>4.97%</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-132,254.07) is applied to the current year calculation and the remainder (\$-264,508.15) is deferred to one or more future years: | <u>5.05%</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>3</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>(132,254.07)</u> |

Approved indirect cost rate: 5.64%
Highest rate used in any program: 5.64%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 1,280,038.44 | 72,194.16 | 5.64% |
| 01 | 3060 | 520,929.70 | 27,645.15 | 5.31% |
| 01 | 3310 | 2,398,348.06 | 135,266.83 | 5.64% |
| 01 | 3410 | 154,330.43 | 7,494.61 | 4.86% |
| 01 | 3550 | 228,550.06 | 11,127.00 | 4.87% |
| 01 | 4035 | 221,579.80 | 12,497.10 | 5.64% |
| 01 | 4203 | 148,916.99 | 2,978.33 | 2.00% |
| 01 | 6500 | 5,165,746.16 | 291,348.08 | 5.64% |
| 01 | 6512 | 408,938.84 | 23,064.15 | 5.64% |
| 01 | 7400 | 1,763,103.29 | 99,439.02 | 5.64% |
| 01 | 7810 | 482,583.99 | 27,217.73 | 5.64% |
| 01 | 8150 | 2,219,508.36 | 125,180.27 | 5.64% |
| 13 | 5310 | 3,158,818.65 | 161,325.63 | 5.11% |
| 13 | 5330 | 7,173.04 | 366.54 | 5.11% |

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|---|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.63 | | 132,806.33 | 132,806.96 |
| 2. State Lottery Revenue | 8560 | 1,130,184.19 | | 391,023.87 | 1,521,208.06 |
| 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) | | 1,130,184.82 | 0.00 | 523,830.20 | 1,654,015.02 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 1,130,180.22 | | | 1,130,180.22 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 269,507.16 | 269,507.16 |
| 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) | | 1,130,180.22 | 0.00 | 269,507.16 | 1,399,687.38 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 4.60 | 0.00 | 254,323.04 | 254,327.64 |
| D. COMMENTS: | | | | | |

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

*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 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 | 88,449,756.50 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 5,541,830.69 |
| 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 | 828.34 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 810,139.94 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 343,518.42 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 75,789.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 930,000.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 73,147.84 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 2,233,423.54 |
| 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) | | | | 80,674,502.27 |

| 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) | | 7,406.58 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 10,892.27 |
| 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.) | 73,818,134.62 | 10,120.41 |
| 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) | 73,818,134.62 | 10,120.41 |
| B. Required effort (Line A.2 times 90%) | 66,436,321.16 | 9,108.37 |
| C. Current year expenditures (Line I.E and Line II.B) | 80,674,502.27 | 10,892.27 |
| 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) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 1,938,795.31 | 2,249,559.47 | 4,108,349.82 | 4,969,768.14 | 9,374,108.50 | 0.00 | 1,155,105.48 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 298.60 | 298.60 | 298.60 | 298.60 | 410.27 | 410.27 | 725.00 |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | 12.90 | 12.90 | 12.90 | 12.90 | 11.00 | 11.00 | |
| 3300 Independent Study Centers | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | |
| 3400 Opportunity Schools | 3.00 | 3.00 | 3.00 | 3.00 | | | |
| 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) | 49.40 | 49.40 | 49.40 | 49.40 | 41.99 | 41.99 | 191.00 |
| 6000 ROC/P | | | | | | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds Description | | | | | | | |
| - - Adult Education (Fund 11) | | | | | | | |
| - - Child Development (Fund 12) | | | | | | | |
| - - Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 365.90 | 365.90 | 365.90 | 365.90 | 466.26 | 466.26 | 916.00 |

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

| Goal | Program/Activity | ----- Direct Costs ----- | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 | | | |
|----------------------------|---|--|--|--------------------------------------|--|--|---|------|--------------|--------------|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | | | | |
| Instructional Goals | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | | |
| 1110 | Regular Education, K–12 | 41,795,301.71 | 19,989,053.68 | 61,784,355.39 | 3,277,916.49 | | 65,062,271.88 | | | |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | | |
| 3200 | Continuation Schools | 2,088,951.47 | 688,870.43 | 2,777,821.90 | 147,374.98 | | 2,925,196.88 | | | |
| 3300 | Independent Study Centers | 563,994.08 | 132,828.88 | 696,822.96 | 36,969.35 | | 733,792.31 | | | |
| 3400 | Opportunity Schools | 183,467.33 | 108,771.30 | 292,238.63 | 15,504.47 | | 307,743.10 | | | |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | | |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | | |
| 3800 | Career Technical Education | 135,893.49 | 0.00 | 135,893.49 | 7,209.71 | | 143,103.20 | | | |
| 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 | 524,461.09 | 0.00 | 524,461.09 | 27,824.84 | | 552,285.93 | | | |
| 4850 | Migrant Education | 526,159.57 | 0.00 | 526,159.57 | 27,914.95 | | 554,074.52 | | | |
| 5000-5999 | Special Education | 12,609,282.46 | 2,876,162.43 | 15,485,444.89 | 821,567.12 | | 16,307,012.01 | | | |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | | |
| Other Goals | | | | | | | | | | |
| 7110 | Nonagency - Educational | 85,006.42 | 0.00 | 85,006.42 | 4,509.94 | | 89,516.36 | | | |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| 8100 | Community Services | 828.34 | 0.00 | 828.34 | 43.95 | 872.29 | | | | |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Costs | | | | | | | | | | |
| ---- | Food Services | | | | | 903.54 | 903.54 | | | |
| ---- | Enterprise | | | | | 0.00 | 0.00 | | | |
| ---- | Facilities Acquisition & Construction | | | | | 85,291.35 | 85,291.35 | | | |
| ---- | Other Outgo | | | | | 1,681,416.29 | 1,681,416.29 | | | |
| Other Funds | | | | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | | | | | 0.00 | 0.00 | 167,969.00 | 167,969.00 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | | | | | (161,692.17) | (161,692.17) |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 58,513,345.96 | 23,795,686.72 | 82,309,032.68 | 4,373,112.63 | 1,767,611.18 | 88,449,756.49 | | | |

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

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|--|---|---|---|---|--|--|--|---|---------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 38,335,869.33 | 757,692.53 | 22,779.67 | 977.34 | 277,569.67 | 511.50 | 2,399,901.67 | | | 0.00 | 0.00 | 41,795,301.71 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 1,419,220.33 | 441.00 | 60,763.13 | 341,358.91 | 262,529.37 | 0.00 | 4,638.73 | | | 0.00 | 0.00 | 2,088,951.47 |
| 3300 | Independent Study Centers | 425,215.52 | 0.00 | 1,136.93 | 73,444.61 | 64,197.02 | 0.00 | 0.00 | | | 0.00 | 0.00 | 563,994.08 |
| 3400 | Opportunity Schools | 183,467.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 183,467.33 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 109,090.65 | 8,525.54 | 0.00 | 0.00 | 0.00 | 0.00 | 18,277.30 | | | 0.00 | 0.00 | 135,893.49 |
| 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 | 230,699.50 | 63,710.11 | 4,424.75 | 91,489.02 | 134,137.71 | 0.00 | 0.00 | | | 0.00 | 0.00 | 524,461.09 |
| 4850 | Migrant Education | 111,338.70 | 908.35 | 65,783.04 | 76,852.35 | 260,692.13 | 150.00 | 10,435.00 | | | 0.00 | 0.00 | 526,159.57 |
| 5000-5999 | Special Education | 10,436,995.85 | 482,899.46 | 15,280.37 | 307,408.96 | 661,305.39 | 582,837.59 | 117,909.77 | | | 0.00 | 4,645.07 | 12,609,282.46 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 73,147.84 | 11,858.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,006.42 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 828.34 | 0.00 | 0.00 | 0.00 | 828.34 |
| 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 |
| Total Direct Charged Costs | | 51,325,045.05 | 1,326,035.57 | 170,167.89 | 891,531.19 | 1,660,431.29 | 583,499.09 | 2,551,162.47 | 828.34 | 0.00 | 0.00 | 4,645.07 | 58,513,345.96 |

* Functions 7100-7199 for goals 8100 and 8500

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

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|-------------------------------|---------------------------------------|--|-----------------|--------------------|---------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 10,826,369.94 | 8,248,435.41 | 914,248.33 | 19,989,053.68 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 467,716.58 | 221,153.85 | 0.00 | 688,870.43 |
| 3300 | Independent Study Centers | 72,514.19 | 60,314.69 | 0.00 | 132,828.88 |
| 3400 | Opportunity Schools | 108,771.30 | 0.00 | 0.00 | 108,771.30 |
| 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) | 1,791,100.72 | 844,204.56 | 240,857.15 | 2,876,162.43 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| - - | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| - - | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 13,266,472.73 | 9,374,108.51 | 1,155,105.48 | 23,795,686.72 |

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

| | | |
|--|--|---------------|
| A. Central Administration Costs in General Fund and Charter Schools Funds | | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 759,312.02 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 32,270.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 3,527,007.18 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 216,215.61 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Fund: | 4,534,804.81 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 58,513,345.96 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 23,795,686.72 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 82,309,032.68 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 0.00 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 3,165,991.69 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 3,165,991.69 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 85,475,024.37 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 5.31% |

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) | 903.54 | | | | 903.54 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 85,291.35 | | 85,291.35 |
| Other Outgo (Objects 1000-7999) | | | | 1,681,416.29 | 1,681,416.29 |
| Total Other Costs | 903.54 | 0.00 | 85,291.35 | 1,681,416.29 | 1,767,611.18 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (161,692.17) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 930,000.00 | | |
| Fund Reconciliation | | | | | | | 58,366.38 | 58,327.52 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 161,692.17 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 253.00 | 58,366.38 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 375,000.00 | 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 | | | | | | | 140.03 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| 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 | | | | | | | 1,022.09 | 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 | | | | | 555,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 56,051.28 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 861.12 | 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 | 0.00 | 0.00 | 161,692.17 | (161,692.17) | 930,000.00 | 930,000.00 | 116,693.90 | 116,693.90 |

| 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 | | | | | | | | | 729 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 436,577.68 | 0.00 | 0.00 | 0.00 | 0.00 | 1,088,055.31 | 2,923,889.93 | | 4,448,522.92 |
| 2000-2999 | Classified Salaries | 567,604.59 | 0.00 | 0.00 | 0.00 | 0.00 | 1,240,734.22 | 663,935.83 | | 2,472,274.64 |
| 3000-3999 | Employee Benefits | 288,368.84 | 0.00 | 0.00 | 0.00 | 0.00 | 793,309.96 | 1,343,715.37 | | 2,425,394.17 |
| 4000-4999 | Books and Supplies | 83,336.09 | 0.00 | 0.00 | 0.00 | 0.00 | 19,146.55 | 57,746.54 | | 160,229.18 |
| 5000-5999 | Services and Other Operating Expenditures | 202,224.37 | 0.00 | 0.00 | 0.00 | 0.00 | 2,782,640.71 | 117,996.47 | | 3,102,861.55 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,578,111.57 | 0.00 | 0.00 | 0.00 | 0.00 | 5,923,886.75 | 5,107,284.14 | 0.00 | 12,609,282.46 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 484,391.40 | | 484,391.40 |
| 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 | 2,876,162.54 | | | | | | | | 2,876,162.54 |
| | Total Indirect Costs and PCR Allocations | 2,876,162.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 484,391.40 | 0.00 | 3,360,553.94 |
| | TOTAL COSTS | 4,454,274.11 | 0.00 | 0.00 | 0.00 | 0.00 | 5,923,886.75 | 5,591,675.54 | 0.00 | 15,969,836.40 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 12,056.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84,823.00 | 78,129.42 | | 175,008.42 |
| 2000-2999 | Classified Salaries | 172,508.72 | 0.00 | 0.00 | 0.00 | 0.00 | 1,023,273.56 | 607,854.88 | | 1,803,637.16 |
| 3000-3999 | Employee Benefits | 54,046.85 | 0.00 | 0.00 | 0.00 | 0.00 | 330,790.13 | 203,437.86 | | 588,274.84 |
| 4000-4999 | Books and Supplies | 80,178.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,860.56 | | 86,038.89 |
| 5000-5999 | Services and Other Operating Expenditures | 74,141.69 | 0.00 | 0.00 | 0.00 | 0.00 | 11,950.00 | 2,259.03 | | 88,350.72 |
| 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 | 392,931.59 | 0.00 | 0.00 | 0.00 | 0.00 | 1,450,836.69 | 897,541.75 | 0.00 | 2,741,310.03 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 142,761.44 | | 142,761.44 |
| 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 | 142,761.44 | 0.00 | 142,761.44 |
| | TOTAL BEFORE OBJECT 8980 | 392,931.59 | 0.00 | 0.00 | 0.00 | 0.00 | 1,450,836.69 | 1,040,303.19 | 0.00 | 2,884,071.47 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | | | | | | | | | | 1,336,356.89 |
| | TOTAL COSTS | | | | | | | | | 1,547,714.58 |

| 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 | 424,521.68 | 0.00 | 0.00 | 0.00 | 0.00 | 1,003,232.31 | 2,845,760.51 | | 4,273,514.50 |
| 2000-2999 | Classified Salaries | 395,095.87 | 0.00 | 0.00 | 0.00 | 0.00 | 217,460.66 | 56,080.95 | | 668,637.48 |
| 3000-3999 | Employee Benefits | 234,321.99 | 0.00 | 0.00 | 0.00 | 0.00 | 462,519.83 | 1,140,277.51 | | 1,837,119.33 |
| 4000-4999 | Books and Supplies | 3,157.76 | 0.00 | 0.00 | 0.00 | 0.00 | 19,146.55 | 51,885.98 | | 74,190.29 |
| 5000-5999 | Services and Other Operating Expenditures | 128,082.68 | 0.00 | 0.00 | 0.00 | 0.00 | 2,770,690.71 | 115,737.44 | | 3,014,510.83 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,185,179.98 | 0.00 | 0.00 | 0.00 | 0.00 | 4,473,050.06 | 4,209,742.39 | 0.00 | 9,867,972.43 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 341,629.96 | | 341,629.96 |
| 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 | 2,876,162.54 | | | | | | | | 2,876,162.54 |
| | Total Indirect Costs and PCR Allocations | 2,876,162.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 341,629.96 | 0.00 | 3,217,792.50 |
| | TOTAL BEFORE OBJECT 8980 | 4,061,342.52 | 0.00 | 0.00 | 0.00 | 0.00 | 4,473,050.06 | 4,551,372.35 | 0.00 | 13,085,764.93 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 1,336,356.89 |
| | TOTAL COSTS | | | | | | | | | 14,422,121.82 |
| 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 | 395,095.87 | 0.00 | 0.00 | 0.00 | 0.00 | 15,633.19 | 3,915.34 | | 414,644.40 |
| 3000-3999 | Employee Benefits | 102,050.72 | 0.00 | 0.00 | 0.00 | 0.00 | 1,814.42 | 470.13 | | 104,335.27 |
| 4000-4999 | Books and Supplies | 2,954.61 | 0.00 | 0.00 | 0.00 | 0.00 | 4,748.41 | 18,813.68 | | 26,516.70 |
| 5000-5999 | Services and Other Operating Expenditures | 112,849.48 | 0.00 | 0.00 | 0.00 | 0.00 | 11,429.96 | 1,009.94 | | 125,289.38 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 612,950.68 | 0.00 | 0.00 | 0.00 | 0.00 | 33,625.98 | 24,209.09 | 0.00 | 670,785.75 |
| 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 | 612,950.68 | 0.00 | 0.00 | 0.00 | 0.00 | 33,625.98 | 24,209.09 | 0.00 | 670,785.75 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 1,336,356.89 |
| 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) | | | | | | | | | 3,874,115.49 |
| | TOTAL COSTS | | | | | | | | | 5,881,258.13 |

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

| 2014-15 Expenditures | | A. State and Local | B. Local Only |
|--|--|--------------------|---------------|
| 1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | | 13,941,229.24 | 6,367,242.35 |
| 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) | | | |
| <hr/> <hr/> <hr/> <hr/> | | | |
| 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) | | | |
| <hr/> <hr/> <hr/> <hr/> | | | |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | | | |
| <hr/> <hr/> <hr/> <hr/> | | | |
| 5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4) | | 13,941,229.24 | 6,367,242.35 |
| C. Unduplicated Pupil Count | | | |
| 1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet | | 701.00 | |
| 2. Enter any adjustments not included in Line C1 (explain below) | | | |
| <hr/> <hr/> <hr/> <hr/> | | | |
| 3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2) | | 701.00 | |

SELPA: Santa Barbara County (AR)

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: | <u>State and Local</u> | <u>Local Only</u> |
|--|------------------------|-------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | <u>0.00</u> | <u>0.00</u> |

SELPA: Santa Barbara County (AR)

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)

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

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

If (b) is less than (a).

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

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

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |
| |

SELPA: Santa Barbara County (AR)

SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Actual Expenditures FY 2015-16 (LE-CY Worksheet) | Actual Expenditures FY 2014-15 (LE-PY Worksheet) | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? | | | |
| If the answer is "NO", then the LEA must complete Section A2. | | | |
| a. Total special education expenditures | 15,969,836.40 | | |
| b. Less: Expenditures paid from federal sources | 1,547,714.58 | | |
| c. Expenditures paid from state and local sources | 14,422,121.82 | 13,941,229.24 | |
| 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 | 14,422,121.82 | 13,941,229.24 | 480,892.58 |
| d. Special education unduplicated pupil count | 729 | 701 | |
| e. Per capita state and local expenditures (A1c/A1d) | 19,783.43 | 19,887.63 | (104.20) |

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 | 14,422,121.82 | | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 14,422,121.82 | 0.00 | 14,422,121.82 |
| b. Special education unduplicated pupil count | 729 | | |
| c. Per capita state and local expenditures (A2a/A2b) | 19,783.43 | 0.00 | 19,783.43 |

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: Santa Barbara County (AR)

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 | 5,881,258.13 | 6,367,242.35 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 5,881,258.13 | 6,367,242.35 | (485,984.22) |
| b. Per capita local expenditures (B1a/A1d) | 8,067.57 | 9,083.08 | (1,015.51) |

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 | 5,881,258.13 | | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 5,881,258.13 | 0.00 | 5,881,258.13 |
| b. Special education unduplicated pupil count | 729 | | |
| c. Per capita local expenditures (B2a/B2b) | 8,067.57 | 0.00 | 8,067.57 |

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.

Brenda Hoff
Contact Name

802-922-4573 x4403
Telephone Number

Fiscal Services Director
Title

bhoff@smjuhsd.org
E-mail Address

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | 729 |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 440,716.16 | 0.00 | 0.00 | 0.00 | 0.00 | 1,036,423.50 | 2,933,002.20 | | 4,410,141.86 |
| 2000-2999 | Classified Salaries | 553,610.15 | 0.00 | 0.00 | 0.00 | 0.00 | 1,411,761.22 | 670,911.26 | | 2,636,282.63 |
| 3000-3999 | Employee Benefits | 299,726.19 | 0.00 | 0.00 | 0.00 | 0.00 | 824,218.70 | 1,379,036.74 | | 2,502,981.63 |
| 4000-4999 | Books and Supplies | 85,753.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,024.51 | 48,290.15 | | 167,067.66 |
| 5000-5999 | Services and Other Operating Expenditures | 226,032.92 | 0.00 | 0.00 | 0.00 | 0.00 | 2,824,721.07 | 180,412.31 | | 3,231,166.30 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,605,838.42 | 0.00 | 0.00 | 0.00 | 0.00 | 6,130,149.00 | 5,211,652.66 | 0.00 | 12,947,640.08 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 423,372.28 | | 423,372.28 |
| 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 | 423,372.28 | 0.00 | 423,372.28 |
| | TOTAL COSTS | 1,605,838.42 | 0.00 | 0.00 | 0.00 | 0.00 | 6,130,149.00 | 5,635,024.94 | 0.00 | 13,371,012.36 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 440,716.16 | 0.00 | 0.00 | 0.00 | 0.00 | 948,609.50 | 2,933,002.20 | | 4,322,327.86 |
| 2000-2999 | Classified Salaries | 369,181.67 | 0.00 | 0.00 | 0.00 | 0.00 | 230,422.70 | 62,996.69 | | 662,601.06 |
| 3000-3999 | Employee Benefits | 244,848.89 | 0.00 | 0.00 | 0.00 | 0.00 | 461,431.89 | 1,201,889.95 | | 1,908,170.73 |
| 4000-4999 | Books and Supplies | 10,753.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,024.51 | 48,290.15 | | 92,067.66 |
| 5000-5999 | Services and Other Operating Expenditures | 149,730.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,824,721.07 | 180,412.31 | | 3,154,863.38 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,215,229.72 | 0.00 | 0.00 | 0.00 | 0.00 | 4,498,209.67 | 4,426,591.30 | 0.00 | 10,140,030.69 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 292,176.72 | | 292,176.72 |
| 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 | 292,176.72 | 0.00 | 292,176.72 |
| | TOTAL BEFORE OBJECT 8980 | 1,215,229.72 | 0.00 | 0.00 | 0.00 | 0.00 | 4,498,209.67 | 4,718,768.02 | 0.00 | 10,432,207.41 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 1,595,875.03 |
| | TOTAL COSTS | | | | | | | | | 12,028,082.44 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 369,181.67 | 0.00 | 0.00 | 0.00 | 0.00 | 16,071.00 | 8,031.00 | | 393,283.67 |
| 3000-3999 | Employee Benefits | 95,538.19 | 0.00 | 0.00 | 0.00 | 0.00 | 1,658.22 | 828.63 | | 98,025.04 |
| 4000-4999 | Books and Supplies | 10,753.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,366.00 | 134.00 | | 33,253.00 |
| 5000-5999 | Services and Other Operating Expenditures | 131,530.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,257.00 | 2,637.00 | | 143,424.00 |
| 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 | 607,002.86 | 0.00 | 0.00 | 0.00 | 0.00 | 49,352.22 | 11,630.63 | 0.00 | 667,985.71 |
| 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 | 607,002.86 | 0.00 | 0.00 | 0.00 | 0.00 | 49,352.22 | 11,630.63 | 0.00 | 667,985.71 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | | 1,595,875.03 |
| 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) | | | | | | | | | 4,910,772.30 |
| | TOTAL COSTS | | | | | | | | | 7,174,633.04 |

* 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 | | | | | | | | | 729 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 436,577.68 | 0.00 | 0.00 | 0.00 | 0.00 | 1,088,055.31 | 2,923,889.93 | | 4,448,522.92 |
| 2000-2999 | Classified Salaries | 567,604.59 | 0.00 | 0.00 | 0.00 | 0.00 | 1,240,734.22 | 663,935.83 | | 2,472,274.64 |
| 3000-3999 | Employee Benefits | 288,368.84 | 0.00 | 0.00 | 0.00 | 0.00 | 793,309.96 | 1,343,715.37 | | 2,425,394.17 |
| 4000-4999 | Books and Supplies | 83,336.09 | 0.00 | 0.00 | 0.00 | 0.00 | 19,146.55 | 57,746.54 | | 160,229.18 |
| 5000-5999 | Services and Other Operating Expenditures | 202,224.37 | 0.00 | 0.00 | 0.00 | 0.00 | 2,782,640.71 | 117,996.47 | | 3,102,861.55 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,578,111.57 | 0.00 | 0.00 | 0.00 | 0.00 | 5,923,886.75 | 5,107,284.14 | 0.00 | 12,609,282.46 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 484,391.40 | | 484,391.40 |
| 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) | 2,876,162.54 | | | | | | | | 2,876,162.54 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 484,391.40 | 0.00 | 484,391.40 |
| | TOTAL COSTS | 1,578,111.57 | 0.00 | 0.00 | 0.00 | 0.00 | 5,923,886.75 | 5,591,675.54 | 0.00 | 13,093,673.86 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 12,056.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84,823.00 | 78,129.42 | | 175,008.42 |
| 2000-2999 | Classified Salaries | 172,508.72 | 0.00 | 0.00 | 0.00 | 0.00 | 1,023,273.56 | 607,854.88 | | 1,803,637.16 |
| 3000-3999 | Employee Benefits | 54,046.85 | 0.00 | 0.00 | 0.00 | 0.00 | 330,790.13 | 203,437.86 | | 588,274.84 |
| 4000-4999 | Books and Supplies | 80,178.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,860.56 | | 86,038.89 |
| 5000-5999 | Services and Other Operating Expenditures | 74,141.69 | 0.00 | 0.00 | 0.00 | 0.00 | 11,950.00 | 2,259.03 | | 88,350.72 |
| 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 | 392,931.59 | 0.00 | 0.00 | 0.00 | 0.00 | 1,450,836.69 | 897,541.75 | 0.00 | 2,741,310.03 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 142,761.44 | | 142,761.44 |
| 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 | 142,761.44 | 0.00 | 142,761.44 |
| | TOTAL BEFORE OBJECT 8980 | 392,931.59 | 0.00 | 0.00 | 0.00 | 0.00 | 1,450,836.69 | 1,040,303.19 | 0.00 | 2,884,071.47 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 1,336,356.89 |
| | | | | | | | | | | 1,547,714.58 |

| 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 | 424,521.68 | 0.00 | 0.00 | 0.00 | 0.00 | 1,003,232.31 | 2,845,760.51 | | 4,273,514.50 |
| 2000-2999 | Classified Salaries | 395,095.87 | 0.00 | 0.00 | 0.00 | 0.00 | 217,460.66 | 56,080.95 | | 668,637.48 |
| 3000-3999 | Employee Benefits | 234,321.99 | 0.00 | 0.00 | 0.00 | 0.00 | 462,519.83 | 1,140,277.51 | | 1,837,119.33 |
| 4000-4999 | Books and Supplies | 3,157.76 | 0.00 | 0.00 | 0.00 | 0.00 | 19,146.55 | 51,885.98 | | 74,190.29 |
| 5000-5999 | Services and Other Operating Expenditures | 128,082.68 | 0.00 | 0.00 | 0.00 | 0.00 | 2,770,690.71 | 115,737.44 | | 3,014,510.83 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 1,185,179.98 | 0.00 | 0.00 | 0.00 | 0.00 | 4,473,050.06 | 4,209,742.39 | 0.00 | 9,867,972.43 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 341,629.96 | | 341,629.96 |
| 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) | 2,876,162.54 | | | | | | | | 2,876,162.54 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 341,629.96 | 0.00 | 341,629.96 |
| | TOTAL BEFORE OBJECT 8980 | 1,185,179.98 | 0.00 | 0.00 | 0.00 | 0.00 | 4,473,050.06 | 4,551,372.35 | 0.00 | 10,209,602.39 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 1,336,356.89 |
| | TOTAL COSTS | | | | | | | | | 11,545,959.28 |
| 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 | 395,095.87 | 0.00 | 0.00 | 0.00 | 0.00 | 15,633.19 | 3,915.34 | | 414,644.40 |
| 3000-3999 | Employee Benefits | 102,050.72 | 0.00 | 0.00 | 0.00 | 0.00 | 1,814.42 | 470.13 | | 104,335.27 |
| 4000-4999 | Books and Supplies | 2,954.61 | 0.00 | 0.00 | 0.00 | 0.00 | 4,748.41 | 18,813.68 | | 26,516.70 |
| 5000-5999 | Services and Other Operating Expenditures | 112,849.48 | 0.00 | 0.00 | 0.00 | 0.00 | 11,429.96 | 1,009.94 | | 125,289.38 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 612,950.68 | 0.00 | 0.00 | 0.00 | 0.00 | 33,625.98 | 24,209.09 | 0.00 | 670,785.75 |
| 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 | 612,950.68 | 0.00 | 0.00 | 0.00 | 0.00 | 33,625.98 | 24,209.09 | 0.00 | 670,785.75 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 1,336,356.89 |
| 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) | | | | | | | | | 3,874,115.49 |
| | TOTAL COSTS | | | | | | | | | 5,881,258.13 |

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

SELPA: Santa Barbara County (AR)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Santa Barbara County (AR)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

(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:

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SELPA: Santa Barbara County (AR)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?

If the answer is "NO", then the LEA must complete Section A2.

| | Column A Budgeted Amounts FY 2016-17 (LB-B Worksheet) | Column B Actual Expenditures FY 2015-16 (LE-B Worksheet) | Column C Difference (A - B) |
|--|--|---|-----------------------------------|
| a. Total special education expenditures | 13,371,012.36 | | |
| b. Less: Expenditures paid from federal sources | 1,342,929.92 | | |
| c. Expenditures paid from state and local sources | 12,028,082.44 | 11,545,959.28 | |
| 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 | 12,028,082.44 | 11,545,959.28 | 482,123.16 |
| d. Special education unduplicated pupil count | 729 | 729 | |
| e. Per capita state and local expenditures (A1c/A1d) | 16,499.43 | 15,838.08 | 661.35 |

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

| | Budgeted Amounts FY 2016-17 | Most Recent FY | Difference |
|--|--------------------------------|----------------|---------------|
| 2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures. | | | |
| a. Expenditures paid from state and local sources | 12,028,082.44 | | |
| 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 | 12,028,082.44 | 0.00 | 12,028,082.44 |
| b. Special education unduplicated pupil count | 729 | | |
| c. Per capita state and local expenditures (A2a/A2b) | 16,499.43 | 0.00 | 16,499.43 |

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: Santa Barbara County (AR)

B. LOCAL EXPENDITURES ONLY METHOD

| | Budget FY 2016-17 | Actual FY 2015-16 | Difference |
|--|----------------------|----------------------|--------------|
| 1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method? | | | |
| If the answer is "NO", then the LEA must complete Section B2. | | | |
| a. Expenditures paid from local sources | 7,174,633.04 | 5,881,258.13 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 7,174,633.04 | 5,881,258.13 | 1,293,374.91 |
| b. Per capita local expenditures (B1a/A1d) | 9,841.75 | 8,067.57 | 1,774.18 |

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

| | Budget FY 2016-17 | Most Recent FY | Difference |
|--|----------------------|----------------|--------------|
| 2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 7,174,633.04 | | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 7,174,633.04 | 0.00 | 7,174,633.04 |
| b. Special education unduplicated pupil count | 729 | | |
| c. Per capita local expenditures (B2a/B2b) | 9,841.75 | 0.00 | 9,841.75 |

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.

Brenda Hoff
Contact Name

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Telephone Number

Fiscal Services Director
Title

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E-mail Address

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Unaudited Actuals
2015-16 Unaudited Actuals
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

| ACCOUNT | | | | RESOURCE | VALUE | | |
|---|------|----|------|----------|-------|------|-------|
| FD | RS | PY | GO | | | FN | OB |
| 01 | 3510 | 0 | 0000 | 0000 | 8980 | 3510 | 1.00 |
| Explanation:The ending fund balance error was caused by an inaccurate reversal of an incorrect revenue posting by the COE. The District has posted a contribution to this resource in an effort to clear it by the time the unaudited actuals are filed for the 2015/16 year. | | | | | | | |
| 01 | 3510 | 0 | 0000 | 0000 | 9791 | 3510 | -1.00 |
| 01 | 3510 | 0 | 0000 | 0000 | 979Z | 3510 | 0.00 |
| 01 | 3510 | 0 | 0000 | 0000 | 9740 | 3510 | 0.00 |

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

| ACCOUNT | | | | | | | | |
|--|------|----|------|------|------|------|----------|-------|
| FD | RS | PY | GO | FN | OB | FUND | RESOURCE | VALUE |
| <hr/> | | | | | | | | |
| 01 | 3510 | 0 | 0000 | 0000 | 8980 | 01 | 3510 | 1.00 |
| 01 | 3510 | 0 | 0000 | 0000 | 9740 | 01 | 3510 | 0.00 |
| 01 | 3510 | 0 | 0000 | 0000 | 9791 | 01 | 3510 | -1.00 |
| 01 | 3510 | 0 | 0000 | 0000 | 979Z | 01 | 3510 | 0.00 |
| Explanation:See above under "CHECKRESOURCE". | | | | | | | | |

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2016-17 Budget
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.