



# SAN DIEGO UNIFIED SCHOOL DISTRICT



## UNAUDITED ACTUALS FINANCIAL REPORT

FISCAL YEAR 2015/16

BOARD OF EDUCATION PRESENTATION  
SEPTEMBER 13, 2016



# OVERVIEW



- **Purpose: Brief the Board on the Unaudited Actuals for Fiscal Year 2015/16**
- **Intention: Highlight Notable Changes and Comparative Data**
- **Bottom Line:**
  - 2015/16 General Fund Total Beginning Balance was \$162.3 Mil
  - General Fund Total Ending Balance is \$161.9 Mil
  - General Fund – Unrestricted (GFU) Unaudited Actuals Ending Balance is \$128.4 Mil
  - Restricted General Fund Ending Balance is \$33.5 Mil
  - \$150.6 Mil of Ending Balance is Designated for Specific Purposes
- **Recommendation: The Board Approve the 2015/16 Unaudited Actuals and Submit to the San Diego County Office of Education by September 15 as Required by the CA Education Code**



# General Fund-Unrestricted 2015/16 Unaudited Actuals

Line	Description -A-	2015/16 Estimated Actuals -B-	2015/16 Unaudited Actuals -C-	Difference -D-	% Change -E-
1	Beginning Balance	\$ 144,096,374	\$ 144,096,374	\$ -	0.00%
2	Restatements/Audit Adjustments	(2,241)	60,214	62,455	-2786.93%
3	Total Beginning Balance	144,094,133	144,156,588	62,455	0.04%
4	Revenues & Transfer In*	999,964,249	1,035,250,607	35,286,358	3.53%
5	Expenditures & Transfer Out	(840,334,995)	(827,550,291)	12,784,704	-1.52%
6	Contributions	(222,343,198)	(223,409,207)	(1,066,009)	0.48%
7	Ending Balance	\$ 81,380,189	\$ 128,447,697	\$ 47,067,508	57.84%
8	Required Reserves				
9	Economic Uncertainties	\$ 26,167,000	\$ 25,759,000	\$ (408,000)	-1.56%
10	Reserve for FY16/17 Deficit	48,131,161	81,064,494	32,933,333	68.42%
11	School Site Ending Balances	4,500,000	7,500,000	3,000,000	66.67%
12	Stores	1,674,228	2,175,228	501,000	29.92%
13	Prepaid Expenses	850,000	625,551	(224,449)	-26.41%
14	Revolving Cash	57,800	54,000	(3,800)	-6.57%
15	Total Required Reserve*	81,380,189	117,178,273	35,798,084	43.99%
16	<b>Reserve (Shortfall) / Surplus</b>	<b>\$ -</b>	<b>\$ 11,269,424</b>	<b>\$ 11,269,424</b>	<b>100.00%</b>

\*Unaudited Actuals Includes One-Time Discretionary Revenue Accrual



# General Fund-Unrestricted Explanation of Reserves



Description	2015/16 Reserves
Required Reserves – <b>Estimated Actuals</b>	\$ 81,380,189
Increase to Required Reserves – <b>Unaudited Actuals</b>	
2016-17 Revenue One-Time Discretionary Accrual	24,246,095
2016-17 Budget Solution (Funding Alignment \$5M, ECE \$1.6 M, Special Ed \$2M)	8,687,238
School Site Carryover	3,000,000
Misc. Required Reserves (Stores, Prepaids, Revolving Cash, Economic Uncertainties)	(135,249)
Total Required Reserve	\$ 117,178,273
<b>Reserve (Shortfall) / Surplus</b>	<b>\$ 11,269,424 *</b>

\*\$5 M Obligated to Contract Negotiation



# General Fund-Unrestricted 2015/16 Revenue Variances



Revenue	2015/16	2015/16	Variance	2016/17	2016/17	Variance
	Estimated Actuals	Unaudited Actuals		Original Budget	Revised Budget	
LCFF Sources	\$929,338,628	\$939,184,665	\$9,846,037	\$971,071,896	\$971,071,896	\$0
Federal Revenues	\$12,957,847	\$13,106,311	\$148,464	\$10,115,000	\$10,115,000	\$0
Other State Revenues	\$19,087,537	\$41,112,480	\$22,024,943	\$43,419,795	\$19,173,700	(\$24,246,095)
Other Local Revenues	\$24,827,091	\$28,176,700	\$3,349,609	\$16,854,339	\$16,854,339	\$0
Transfers In	\$13,753,146	\$13,670,451	(\$82,695)	\$11,026,605	\$11,026,605	\$0
<b>Total</b>			<b>\$35,286,358</b>			<b>(\$24,246,095)</b>

- LCFF Sources increase due to Education Protection Account adjustment
- Other State Revenues increase due to one-time discretionary revenue accrual
- Other Local Revenues increase due to increases in contributions



# General Fund-Unrestricted

## 2015/16 Expenditure and Ending Balance Variances

Expenditures	2015/16 Estimated Actuals	2015/16 Unaudited Actuals	Variance
Certificated Salaries	\$434,173,458	\$431,813,061	(\$2,360,397)
Classified Salaries	\$129,528,397	\$129,636,010	\$107,613
Employee Benefits	\$217,632,776	\$215,964,996	(\$1,667,780)
Materials and Supplies	\$19,981,494	\$15,612,744	(\$4,368,750)
Contracted Services	\$32,132,818	\$28,467,620	(\$3,665,198)
Indirect Cost	(\$6,591,159)	(\$6,426,905)	\$164,254
Transfers Out	\$13,477,211	\$12,482,765	(\$994,446)
Contributions	\$222,343,198	\$223,409,207	\$1,066,009
<b>Required Reserves</b>			
Economic Uncertainties	\$26,167,000	\$25,759,000	(\$408,000)
Set Asides	\$52,631,161	\$88,564,494	\$35,933,333
Stores	\$1,674,228	\$2,175,228	\$501,000
Prepaid Expenses	\$850,000	\$625,551	(\$224,449)
Revolving Cash	\$57,800	\$54,000	(\$3,800)
<b>Total</b>			<b>\$24,079,389</b>

- Certificated Salaries and Benefits decrease due to Title III contribution instead of direct charge to GFU
- Materials and Supplies decrease primarily due to unspent unrestricted resources that will carryover to school sites
- Contracted Services decrease primarily due to adjustments to utilities projections
- Transfer Out decrease due to lower than expected contributions in the Early Childhood Education program
- Set Asides increase due to: One-time Discretionary Revenue Accrual, Site Contribution Carryover, Negotiations Commitment and Budget Solutions



# General Fund-Restricted 2015/16 Unaudited Actuals



Line	Description -A-	2015/16	2015/16	Difference -D-	% Change -E-
		Estimated Actuals -B-	Unaudited Actuals -C-		
1	Beginning Balance	\$ 18,221,831	\$ 18,221,831	\$ -	0.00%
2	Restatements/Audit Adjustments	2,241	(60,214)	(62,455)	-2786.93%
3	Total Beginning Balance	18,224,072	18,161,617	(62,455)	-0.34%
4	Revenues & Transfer In*	286,586,808	252,286,408	(34,300,400)	-11.97%
5	Expenditures & Transfer Out**	(468,011,496)	(460,392,284)	7,619,212	-1.63%
6	Contributions	222,343,198	223,409,207	1,066,009	0.48%
7	Ending Balance	\$ 59,142,582	\$ 33,464,948	\$ (25,677,634)	-43.42%
8	Required Reserves				
9	Stores	-	-	-	
10	Prepaid Expenses	-	5,009	5,009	
11	Total Required Reserve	-	5,009	5,009	
12	<b>Reserve (Shortfall) / Surplus</b>	<b>\$ 59,142,582</b>	<b>\$ 33,459,939</b>	<b>\$ (25,682,643)</b>	<b>-43.42%</b>

\*Revenue decrease primarily due to DoDEA Construction for Hancock/Miller

\*\*Expenditure decrease primarily due to PPO bill out to other funds



# Total General Fund 2015/16 Unaudited Actuals

Line	Description	2015/16		Difference	% Change
		Estimated Actuals	Unaudited Actuals		
	-A-	-B-	-C-	-D-	-E-
1	Beginning Balance	\$ 162,318,205	\$ 162,318,205	\$ -	0.00%
2	Restatements/Audit Adjustments	-	-	-	0.00%
3	Total Beginning Balance	162,318,205	162,318,205	-	0.00%
4	Revenues & Transfer In	1,286,551,057	1,287,537,015	985,958	0.08%
5	Expenditures & Transfer Out	(1,308,346,491)	(1,287,942,575)	20,403,916	-1.56%
6	Ending Balance	\$ 140,522,771	\$ 161,912,645	\$ 21,389,874	15.22%
7	Required Reserves				
8	Economic Uncertainties	\$ 26,167,000	\$ 25,759,000	\$ (408,000)	-1.56%
9	Reserve for FY16/17 Deficit*	\$ 48,131,161	\$ 81,064,494	\$ 32,933,333	68.42%
10	Restricted Grant Carryover	59,142,582	33,459,939	(25,682,643)	-43.42%
11	School Site Ending Balances	4,500,000	7,500,000	3,000,000	66.67%
12	Stores	1,674,228	2,175,228	501,000	29.92%
13	Prepaid Expenses	850,000	630,560	(219,440)	-25.82%
14	Revolving Cash	57,800	54,000	(3,800)	-6.57%
15	Total Required Reserve*	140,522,771	150,643,221	10,120,450	7.20%
16	<b>Reserve (Shortfall) / Surplus</b>	<b>\$ -</b>	<b>\$ 11,269,424</b>	<b>\$ 11,269,424</b>	<b>100.00%</b>

\*Unaudited Actuals Includes One-Time Discretionary Revenue Accrual





# All Funds\*

## 2015/16 Ending Balances



Fund	Fund Description	Beginning Balance	Revenue	Expenses	Transfers In/ (Transfers Out)	Ending Balance
01	General Fund	\$ 162,318,205	\$ 1,273,866,563	\$ (1,275,459,810)	\$ 1,187,686	\$ 161,912,644
11	Adult Education	62,524	1,787,553	(861,797)	-	988,280
12	Child Development	68,608	21,367,517	(27,634,759)	6,200,996	2,362
13	Cafeteria Special Revenue	1,711,236	59,814,684	(60,951,828)	406,065	980,156
14	Deferred Maintenance	160	-	-	(160)	-
15	Pupil Transportation Equipment	992,998	4,055	(588,097)	-	408,956
20	Special Reserve - Retiree Benefits	1,875,901	12,673	-	274,902	2,163,476
21	Building Fund	206,355,206	776,717,249	(222,241,152)	-	760,831,303
25	Capital Facilities Fund	39,878,258	42,458,339	(14,576,105)	(11,959,078)	55,801,415
35	County School Facilities Fund	84,671,484	2,912,649	(17,018,133)	-	70,565,999
40	Special Reserve - Capital Projects	5,485,595	6,002,665	(2,027,876)	(3,010,411)	6,449,973
51	Bond Interest & Redemption	183,449,737	265,258,014	(114,532,540)	-	334,175,211
67	Self Insurance Fund	16,119,953	35,416,221	(34,167,020)	6,900,000	24,269,153
	<b>TOTAL</b>	<b>\$ 702,989,863</b>	<b>\$ 2,485,618,182</b>	<b>\$ (1,770,059,118)</b>	<b>\$ -</b>	<b>\$ 1,418,548,928</b>

\*For Individual Fund Detail, Please Review SACS Report



# GASB 68: Reporting for Pensions



- Fundamental Change to How District Accounts for Costs and Obligations Relating to Employee Pensions
- Introduces New Requirements for Accrual-basis Recognition of STRS and PERS Employer Costs and Obligations
- Implications to Governmental Fund Statements, in addition to, Government-wide Financial Statements
- School Districts are Required to Recognize the State’s “On-behalf” Pension Contribution to CALSTRS Resulting in:
  - Increased Revenue
  - Increased Expenditure
  - Net Zero Effect on Ending Fund Balance



# GASB: 68 Effect on District's Financial Statements



Fund	Fund Description	In Millions		Total
		Revenue	Expense	
01	General Fund	\$36.501	(\$36.501)	-
11	Adult Education Fund	\$0.025	(\$0.025)	-
12	Child Development Fund	\$0.536	(\$0.536)	-
21	Building Fund	\$0.006	(\$0.006)	-
35	County School Facilities Fund	\$0.000	(0.000)	-
40	Special Reserve for Capital Outlay	\$0.000	(\$0.000)	-
67	Self-Insurance Fund	\$0.003	(\$0.003)	-
<b>Total</b>		<b>\$37.072</b>	<b>(\$37.072)</b>	<b>-</b>



# Next Steps



- **The District's External Auditors Will Independently Review and Audit These Financial Data to Validate:**
  - Accuracy
  - Compliance with
    - ✦ Generally Accepted Accounting Principles (GAAP)
    - ✦ Governmental Accounting Standards Board (GASB)
    - ✦ CA School Accounting Manual (CSAM)
    - ✦ Funding Requirements and Regulations
- **As Required by the CA Education Code, the Audited Financial Report and External Auditor's Report Will Be Presented to the Board in December 2016**



## Recommended Action



- **Staff Recommends that the Board Approve the 2015/16 Unaudited Actuals and Submit to the San Diego County Office of Education as Required by Law**



# Questions?

San Diego Unified School District  
 Unaudited Actuals  
 For the Fiscal Year 2015-16

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San Diego Unified School District  
 Unaudited Actuals  
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Unaudited Actuals  
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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)	62.34%
	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	\$632,368,331.65
	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.	\$632,368,331.65
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	3.98%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 13, 2016

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

Alexandre Macasinag

Jenny Salkeld

Name

Name

Financial Accounting & Data Support Mgr

Chief Financial Officer

Title

Title

(858) 292-3668

(619) 260-5443

Telephone

Telephone

alexandre.macasinag@sdcoe.net

jsalkeld@sandi.net

E-mail Address

E-mail Address

**SAN DIEGO UNIFIED SCHOOL DISTRICT**  
 Financial Services Division  
 Budget Development Department

September 8, 2016

**2015/16 Unaudited Actuals Report**  
**Fiscal Year-End Fund Balances (Unaudited)**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Transfers In/ (Transfers Out)</b>	<b>Ending Balance</b>
01	General Fund	\$ 162,318,205	\$ 1,273,866,563	\$ (1,275,459,810)	\$ 1,187,686	\$ 161,912,644
11	Adult Education	62,524	1,787,553	(861,797)	-	988,280
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13	Cafeteria Special Revenue	1,711,236	59,814,684	(60,951,828)	406,065	980,156
14	Deferred Maintenance	160	-	-	(160)	-
15	Pupil Transportation Equipment	992,998	4,055	(588,097)	-	408,956
20	Special Reserve - Retiree Benefits	1,875,901	12,673	-	274,902	2,163,476
21	Building Fund	206,355,206	776,717,249	(222,241,152)	-	760,831,303
25	Capital Facilities Fund	39,878,258	42,458,339	(14,576,105)	(11,959,078)	55,801,415
35	County School Facilities Fund	84,671,484	2,912,649	(17,018,133)	-	70,565,999
40	Special Reserve - Capital Projects	5,485,595	6,002,665	(2,027,876)	(3,010,411)	6,449,973
51	Bond Interest & Redemption	183,449,737	265,258,014	(114,532,540)	-	334,175,211
67	Self Insurance Fund	16,119,953	35,416,221	(34,167,020)	6,900,000	24,269,153
<b>TOTAL</b>		<b>\$ 702,989,863</b>	<b>\$ 2,485,618,182</b>	<b>\$ (1,770,059,118)</b>	<b>\$ -</b>	<b>\$ 1,418,548,928</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	939,184,665.12	4,662,967.00	943,847,632.12	971,071,896.00	3,558,689.00	974,630,585.00	3.3%
2) Federal Revenue		8100-8299	13,106,311.14	88,404,006.02	101,510,317.16	10,115,000.00	92,028,599.00	102,143,599.00	0.6%
3) Other State Revenue		8300-8599	41,112,479.67	147,957,816.48	189,070,296.15	19,173,700.00	149,016,741.00	168,190,441.00	-11.0%
4) Other Local Revenue		8600-8799	28,176,699.62	11,261,617.83	39,438,317.45	16,854,339.00	7,817,044.00	24,671,383.00	-37.4%
5) TOTAL, REVENUES			1,021,580,155.55	252,286,407.33	1,273,866,562.88	1,017,214,935.00	252,421,073.00	1,269,636,008.00	-0.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	431,813,061.05	143,816,691.80	575,629,752.85	435,548,776.00	141,226,748.00	576,775,524.00	0.2%
2) Classified Salaries		2000-2999	129,636,010.75	86,807,275.82	216,443,286.57	130,513,923.00	90,304,533.00	220,818,456.00	2.0%
3) Employee Benefits		3000-3999	215,964,996.35	137,887,283.34	353,852,279.69	242,665,588.00	158,542,459.00	401,208,047.00	13.4%
4) Books and Supplies		4000-4999	15,612,744.45	17,312,128.77	32,924,873.22	19,189,713.00	26,899,465.00	46,089,178.00	40.0%
5) Services and Other Operating Expenditures		5000-5999	28,031,809.44	68,743,477.21	96,775,286.65	32,768,635.00	56,354,987.00	89,123,622.00	-7.9%
6) Capital Outlay		6000-6999	387,676.42	757,400.24	1,145,076.66	2,286,000.00	662,000.00	2,948,000.00	157.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	48,133.00	889,754.51	937,887.51	0.00	1,300,000.00	1,300,000.00	38.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,426,904.50)	4,178,271.23	(2,248,633.27)	(5,010,605.00)	3,643,636.00	(1,366,969.00)	-39.2%
9) TOTAL, EXPENDITURES			815,067,526.96	460,392,282.92	1,275,459,809.88	857,962,030.00	478,933,828.00	1,336,895,858.00	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			206,512,628.59	(208,105,875.59)	(1,593,247.00)	159,252,905.00	(226,512,755.00)	(67,259,850.00)	4121.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,670,451.63	0.00	13,670,451.63	11,026,605.00	0.00	11,026,605.00	-19.3%
b) Transfers Out		7600-7629	12,482,765.46	0.00	12,482,765.46	10,150,129.00	0.00	10,150,129.00	-18.7%
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	(223,409,205.69)	223,409,205.69	0.00	(229,979,184.00)	229,979,184.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(222,221,519.52)	223,409,205.69	1,187,686.17	(229,102,708.00)	229,979,184.00	876,476.00	-26.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,708,890.93)	15,303,330.10	(405,560.83)	(69,849,803.00)	3,466,429.00	(66,383,374.00)	16268.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	144,096,373.71	18,221,831.46	162,318,205.17	128,447,696.71	33,464,947.63	161,912,644.34	-0.2%
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)			144,096,373.71	18,221,831.46	162,318,205.17	128,447,696.71	33,464,947.63	161,912,644.34	-0.2%
d) Other Restatements		9795	60,213.93	(60,213.93)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,156,587.64	18,161,617.53	162,318,205.17	128,447,696.71	33,464,947.63	161,912,644.34	-0.2%
2) Ending Balance, June 30 (E + F1e)			128,447,696.71	33,464,947.63	161,912,644.34	58,597,893.71	36,931,376.63	95,529,270.34	-41.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	54,000.00	0.00	54,000.00	57,800.00	0.00	57,800.00	7.0%
Stores		9712	2,175,228.27	0.00	2,175,228.27	1,674,228.00	0.00	1,674,228.00	-23.0%
Prepaid Expenditures		9713	625,551.17	5,008.87	630,560.04	850,000.00	0.00	850,000.00	34.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	33,459,939.63	33,459,939.63	0.00	36,934,316.17	36,934,316.17	10.4%
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	88,564,494.27	0.00	88,564,494.27	6,253,453.00	0.00	6,253,453.00	-92.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	25,759,000.00	0.00	25,759,000.00	26,941,000.00	0.00	26,941,000.00	4.6%
Unassigned/Unappropriated Amount		9790	11,269,423.00	(0.87)	11,269,422.13	22,821,412.71	(2,939.54)	22,818,473.17	102.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	137,084,546.61	14,956,391.41	152,040,938.02				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	54,000.00	0.00	54,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,369,277.24	202,733.36	3,572,010.60				
4) Due from Grantor Government		9290	28,775,332.98	49,054,390.92	77,829,723.90				
5) Due from Other Funds		9310	40,849,688.86	2,692,033.02	43,541,721.88				
6) Stores		9320	2,175,228.27	0.00	2,175,228.27				
7) Prepaid Expenditures		9330	625,551.17	5,008.87	630,560.04				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			212,933,625.13	66,910,557.58	279,844,182.71				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	50,340,226.45	11,850,868.27	62,191,094.72				
2) Due to Grantor Governments		9590	26,961,835.00	133,165.03	27,095,000.03				
3) Due to Other Funds		9610	7,183,867.00	2,430,979.21	9,614,846.21				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	19,030,597.44	19,030,597.44				
6) TOTAL, LIABILITIES			84,485,928.45	33,445,609.95	117,931,538.40				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			128,447,696.68	33,464,947.63	161,912,644.31				

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	372,210,671.00	0.00	372,210,671.00	433,177,104.00	0.00	433,177,104.00	16.4%
Education Protection Account State Aid - Current Year		8012	20,463,832.00	0.00	20,463,832.00	21,088,770.00	0.00	21,088,770.00	3.1%
State Aid - Prior Years		8019	10,622,628.00	0.00	10,622,628.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	4,780,641.46	0.00	4,780,641.46	4,924,061.00	0.00	4,924,061.00	3.0%
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	601,551,399.83	0.00	601,551,399.83	615,828,690.00	0.00	615,828,690.00	2.4%
Unsecured Roll Taxes		8042	20,285,627.01	0.00	20,285,627.01	20,475,912.00	0.00	20,475,912.00	0.9%
Prior Years' Taxes		8043	(90,197.00)	0.00	(90,197.00)	(333,212.00)	0.00	(333,212.00)	269.4%
Supplemental Taxes		8044	11,667,953.02	0.00	11,667,953.02	10,219,566.00	0.00	10,219,566.00	-12.4%
Education Revenue Augmentation Fund (ERAF)		8045	(18,883,377.00)	0.00	(18,883,377.00)	(24,261,810.00)	0.00	(24,261,810.00)	28.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,158,813.80	0.00	22,158,813.80	1,995,692.00	0.00	1,995,692.00	-91.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,044,767,992.12</b>	<b>0.00</b>	<b>1,044,767,992.12</b>	<b>1,083,114,773.00</b>	<b>0.00</b>	<b>1,083,114,773.00</b>	<b>3.7%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(105,583,327.00)	0.00	(105,583,327.00)	(112,042,877.00)	0.00	(112,042,877.00)	6.1%
Property Taxes Transfers		8097	0.00	4,662,967.00	4,662,967.00	0.00	3,558,689.00	3,558,689.00	-23.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>939,184,665.12</b>	<b>4,662,967.00</b>	<b>943,847,632.12</b>	<b>971,071,896.00</b>	<b>3,558,689.00</b>	<b>974,630,585.00</b>	<b>3.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	11,757,519.57	947,177.70	12,704,697.27	9,000,000.00	1,000,000.00	10,000,000.00	-21.3%
Special Education Entitlement		8181	0.00	20,188,937.96	20,188,937.96	0.00	20,277,809.00	20,277,809.00	0.4%
Special Education Discretionary Grants		8182	0.00	3,403,729.02	3,403,729.02	0.00	3,423,442.00	3,423,442.00	0.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		35,954,967.58	35,954,967.58		44,016,480.00	44,016,480.00	22.4%
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		8,278,865.06	8,278,865.06		8,100,873.00	8,100,873.00	-2.1%
NCLB: Title III, Immigrant Educator Program	4201	8290		250,223.79	250,223.79		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		3,875,674.21	3,875,674.21		3,720,288.00	3,720,288.00	-4.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		3,831,845.34	3,831,845.34		3,568,004.00	3,568,004.00	-6.9%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		1,103,012.99	1,103,012.99		1,030,656.00	1,030,656.00	-6.6%
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	1,348,791.57	10,569,572.37	11,918,363.94	1,115,000.00	6,891,047.00	8,006,047.00	-32.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,106,311.14</b>	<b>88,404,006.02</b>	<b>101,510,317.16</b>	<b>10,115,000.00</b>	<b>92,028,599.00</b>	<b>102,143,599.00</b>	<b>0.6%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		59,855,118.00	59,855,118.00		59,561,814.00	59,561,814.00	-0.5%
Prior Years	6500	8319		1,332,745.00	1,332,745.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,103,187.00	3,103,187.00	0.00	3,014,953.00	3,014,953.00	-2.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(63,847.00)	(63,847.00)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	25,205,920.00	0.00	25,205,920.00	3,687,238.00	0.00	3,687,238.00	-85.4%
Lottery - Unrestricted and Instructional Materials		8560	15,709,870.04	5,459,229.88	21,169,099.92	14,989,684.00	4,389,836.00	19,379,520.00	-8.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		19,856,920.18	19,856,920.18		20,255,612.00	20,255,612.00	2.0%
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		4,116,214.00	4,116,214.00		4,750,000.00	4,750,000.00	15.4%
Career Technical Education Incentive Grant Program	6387	8590		13,257.64	13,257.64		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	196,689.63	54,284,991.78	54,481,681.41	496,778.00	57,044,526.00	57,541,304.00	5.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>41,112,479.67</b>	<b>147,957,816.48</b>	<b>189,070,296.15</b>	<b>19,173,700.00</b>	<b>149,016,741.00</b>	<b>168,190,441.00</b>	<b>-11.0%</b>



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	135,522.68	0.00	135,522.68	110,000.00	0.00	110,000.00	-18.8%
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	3,555,751.61	0.00	3,555,751.61	3,000,000.00	0.00	3,000,000.00	-15.6%
Interest		8660	4,615,132.91	5,240.47	4,620,373.38	2,850,000.00	0.00	2,850,000.00	-38.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	244,800.00	0.00	244,800.00	245,000.00	0.00	245,000.00	0.1%
Interagency Services		8677	5,379,265.90	919,000.68	6,298,266.58	4,662,549.00	875,000.00	5,537,549.00	-12.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	13,956,678.52	9,637,409.77	23,594,088.29	5,986,790.00	6,292,044.00	12,278,834.00	-48.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	289,548.00	96,484.00	386,032.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		603,482.91	603,482.91		650,000.00	650,000.00	7.7%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>28,176,699.62</b>	<b>11,261,617.83</b>	<b>39,438,317.45</b>	<b>16,854,339.00</b>	<b>7,817,044.00</b>	<b>24,671,383.00</b>	<b>-37.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,021,580,155.55</b>	<b>252,286,407.33</b>	<b>1,273,866,562.88</b>	<b>1,017,214,935.00</b>	<b>252,421,073.00</b>	<b>1,269,636,008.00</b>	<b>-0.3%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	365,013,428.30	107,249,469.34	472,262,897.64	371,303,198.00	104,721,118.00	476,024,316.00	0.8%
Certificated Pupil Support Salaries		1200	23,007,859.76	21,518,434.74	44,526,294.50	22,211,739.00	22,891,865.00	45,103,604.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	38,087,047.44	5,043,908.23	43,130,955.67	37,886,670.00	4,163,884.00	42,050,554.00	-2.5%
Other Certificated Salaries		1900	5,704,725.55	10,004,879.49	15,709,605.04	4,147,169.00	9,449,881.00	13,597,050.00	-13.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>431,813,061.05</b>	<b>143,816,691.80</b>	<b>575,629,752.85</b>	<b>435,548,776.00</b>	<b>141,226,748.00</b>	<b>576,775,524.00</b>	<b>0.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,914,186.30	38,689,307.65	42,603,493.95	1,211,383.00	36,911,313.00	38,122,696.00	-10.5%
Classified Support Salaries		2200	57,908,334.99	34,134,834.86	92,043,169.85	54,116,492.00	38,799,424.00	92,915,916.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	17,526,318.99	4,021,295.46	21,547,614.45	17,982,622.00	4,549,220.00	22,531,842.00	4.6%
Clerical, Technical and Office Salaries		2400	44,996,193.31	6,968,490.69	51,964,684.00	54,290,882.00	7,230,859.00	61,521,741.00	18.4%
Other Classified Salaries		2900	5,290,977.16	2,993,347.16	8,284,324.32	2,912,544.00	2,813,717.00	5,726,261.00	-30.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>129,636,010.75</b>	<b>86,807,275.82</b>	<b>216,443,286.57</b>	<b>130,513,923.00</b>	<b>90,304,533.00</b>	<b>220,818,456.00</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	45,487,541.79	51,376,261.28	96,863,803.07	54,634,926.00	67,150,114.00	121,785,040.00	25.7%
PERS		3201-3202	14,524,925.73	9,881,088.76	24,406,014.49	18,958,136.00	11,793,984.00	30,752,120.00	26.0%
OASDI/Medicare/Alternative		3301-3302	15,735,854.67	8,804,481.57	24,540,336.24	15,785,082.00	8,909,748.00	24,694,830.00	0.6%
Health and Welfare Benefits		3401-3402	111,768,429.13	60,262,451.34	172,030,880.47	124,788,962.00	62,802,018.00	187,590,980.00	9.0%
Unemployment Insurance		3501-3502	280,234.87	115,073.54	395,308.41	281,082.00	116,252.00	397,334.00	0.5%
Workers' Compensation		3601-3602	16,857,986.20	6,918,712.65	23,776,698.85	16,853,278.00	6,973,355.00	23,826,633.00	0.2%
OPEB, Allocated		3701-3702	2,668,827.20	259,927.85	2,928,755.05	2,530,211.00	455,411.00	2,985,622.00	1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,641,196.76	269,286.35	8,910,483.11	8,833,911.00	341,577.00	9,175,488.00	3.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>215,964,996.35</b>	<b>137,887,283.34</b>	<b>353,852,279.69</b>	<b>242,665,588.00</b>	<b>158,542,459.00</b>	<b>401,208,047.00</b>	<b>13.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	55,670.98	3,426,447.69	3,482,118.67	19,000.00	5,117,358.00	5,136,358.00	47.5%
Books and Other Reference Materials		4200	77,490.10	239,205.86	316,695.96	88,954.00	23,700.00	112,654.00	-64.4%
Materials and Supplies		4300	14,571,888.88	11,000,505.37	25,572,394.25	18,305,082.00	19,985,919.00	38,291,001.00	49.7%
Noncapitalized Equipment		4400	906,943.49	2,645,969.85	3,552,913.34	776,677.00	1,771,988.00	2,548,665.00	-28.3%
Food		4700	751.00	0.00	751.00	0.00	500.00	500.00	-33.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,612,744.45</b>	<b>17,312,128.77</b>	<b>32,924,873.22</b>	<b>19,189,713.00</b>	<b>26,899,465.00</b>	<b>46,089,178.00</b>	<b>40.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,627,505.85	50,969,881.60	54,597,387.45	1,362,018.00	41,875,728.00	43,237,746.00	-20.8%
Travel and Conferences		5200	865,318.25	1,768,744.59	2,634,062.84	906,747.00	931,381.00	1,838,128.00	-30.2%
Dues and Memberships		5300	403,427.71	51,826.45	455,254.16	278,020.00	300.00	278,320.00	-38.9%
Insurance		5400 - 5450	153,593.48	7,535.00	161,128.48	29,025.00	86,840.00	115,865.00	-28.1%
Operations and Housekeeping Services		5500	23,871,437.28	0.00	23,871,437.28	29,034,814.00	0.00	29,034,814.00	21.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,789,474.02	244,360.04	3,033,834.06	3,088,166.00	259,215.00	3,347,381.00	10.3%
Transfers of Direct Costs		5710	(24,288,494.99)	24,288,494.99	0.00	(23,238,786.00)	23,238,786.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(374,339.23)	(15,737,920.93)	(16,112,260.16)	(257,440.00)	(14,955,500.00)	(15,212,940.00)	-5.6%
Professional/Consulting Services and Operating Expenditures		5800	12,652,919.82	7,027,827.41	19,680,747.23	13,045,644.00	4,784,238.00	17,829,882.00	-9.4%
Communications		5900	8,330,967.25	122,728.06	8,453,695.31	8,520,427.00	133,999.00	8,654,426.00	2.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,031,809.44</b>	<b>68,743,477.21</b>	<b>96,775,286.65</b>	<b>32,768,635.00</b>	<b>56,354,987.00</b>	<b>89,123,622.00</b>	<b>-7.9%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	9,823.75	9,823.75	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,040.46	261,795.89	282,836.35	15,000.00	392,000.00	407,000.00	43.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	355,639.40	485,780.60	841,420.00	2,241,000.00	270,000.00	2,511,000.00	198.4%
Equipment Replacement		6500	10,996.56	0.00	10,996.56	30,000.00	0.00	30,000.00	172.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>387,676.42</b>	<b>757,400.24</b>	<b>1,145,076.66</b>	<b>2,286,000.00</b>	<b>662,000.00</b>	<b>2,948,000.00</b>	<b>157.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	48,133.00	0.00	48,133.00	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	0.00	889,754.51	889,754.51	0.00	1,300,000.00	1,300,000.00	46.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>48,133.00</b>	<b>889,754.51</b>	<b>937,887.51</b>	<b>0.00</b>	<b>1,300,000.00</b>	<b>1,300,000.00</b>	<b>38.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,178,271.23)	4,178,271.23	0.00	(3,643,636.00)	3,643,636.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,248,633.27)	0.00	(2,248,633.27)	(1,366,969.00)	0.00	(1,366,969.00)	-39.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(6,426,904.50)</b>	<b>4,178,271.23</b>	<b>(2,248,633.27)</b>	<b>(5,010,605.00)</b>	<b>3,643,636.00</b>	<b>(1,366,969.00)</b>	<b>-39.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>815,067,526.96</b>	<b>460,392,282.92</b>	<b>1,275,459,809.88</b>	<b>857,962,030.00</b>	<b>478,933,828.00</b>	<b>1,336,895,858.00</b>	<b>4.8%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,670,451.63	0.00	13,670,451.63	11,026,605.00	0.00	11,026,605.00	-19.3%
(a) TOTAL, INTERFUND TRANSFERS IN			13,670,451.63	0.00	13,670,451.63	11,026,605.00	0.00	11,026,605.00	-19.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	406,064.50	0.00	406,064.50	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	12,076,700.96	0.00	12,076,700.96	10,150,129.00	0.00	10,150,129.00	-16.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,482,765.46	0.00	12,482,765.46	10,150,129.00	0.00	10,150,129.00	-18.7%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(223,409,205.69)	223,409,205.69	0.00	(229,979,184.00)	229,979,184.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(223,409,205.69)	223,409,205.69	0.00	(229,979,184.00)	229,979,184.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(222,221,519.52)	223,409,205.69	1,187,686.17	(229,102,708.00)	229,979,184.00	876,476.00	-26.2%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	939,184,665.12	4,662,967.00	943,847,632.12	971,071,896.00	3,558,689.00	974,630,585.00	3.3%
2) Federal Revenue		8100-8299	13,106,311.14	88,404,006.02	101,510,317.16	10,115,000.00	92,028,599.00	102,143,599.00	0.6%
3) Other State Revenue		8300-8599	41,112,479.67	147,957,816.48	189,070,296.15	19,173,700.00	149,016,741.00	168,190,441.00	-11.0%
4) Other Local Revenue		8600-8799	28,176,699.62	11,261,617.83	39,438,317.45	16,854,339.00	7,817,044.00	24,671,383.00	-37.4%
5) TOTAL, REVENUES			1,021,580,155.55	252,286,407.33	1,273,866,562.88	1,017,214,935.00	252,421,073.00	1,269,636,008.00	-0.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		510,026,354.04	290,179,168.53	800,205,522.57	523,660,502.00	300,020,009.00	823,680,511.00	2.9%
2) Instruction - Related Services	2000-2999		107,329,397.09	40,223,470.84	147,552,867.93	109,021,047.00	42,648,961.00	151,670,008.00	2.8%
3) Pupil Services	3000-3999		57,036,428.83	95,355,938.18	152,392,367.01	60,038,367.00	102,190,529.00	162,228,896.00	6.5%
4) Ancillary Services	4000-4999		3,674,577.34	38,808.00	3,713,385.34	3,019,781.00	135,479.00	3,155,260.00	-15.0%
5) Community Services	5000-5999		976,853.66	3,096.00	979,949.66	618.00	0.00	618.00	-99.9%
6) Enterprise	6000-6999		473,810.98	175.00	473,985.98	8,141,108.00	0.00	8,141,108.00	1617.6%
7) General Administration	7000-7999		51,135,539.18	4,643,913.36	55,779,452.54	66,574,552.00	4,069,148.00	70,643,700.00	26.6%
8) Plant Services	8000-8999		80,875,655.50	29,057,958.50	109,933,614.00	84,104,110.00	28,569,702.00	112,673,812.00	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	3,538,910.34	889,754.51	4,428,664.85	3,401,945.00	1,300,000.00	4,701,945.00	6.2%
10) TOTAL, EXPENDITURES			815,067,526.96	460,392,282.92	1,275,459,809.88	857,962,030.00	478,933,828.00	1,336,895,858.00	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			206,512,628.59	(208,105,875.59)	(1,593,247.00)	159,252,905.00	(226,512,755.00)	(67,259,850.00)	4121.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,670,451.63	0.00	13,670,451.63	11,026,605.00	0.00	11,026,605.00	-19.3%
b) Transfers Out		7600-7629	12,482,765.46	0.00	12,482,765.46	10,150,129.00	0.00	10,150,129.00	-18.7%
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	(223,409,205.69)	223,409,205.69	0.00	(229,979,184.00)	229,979,184.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(222,221,519.52)	223,409,205.69	1,187,686.17	(229,102,708.00)	229,979,184.00	876,476.00	-26.2%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,708,890.93)	15,303,330.10	(405,560.83)	(69,849,803.00)	3,466,429.00	(66,383,374.00)	16268.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	144,096,373.71	18,221,831.46	162,318,205.17	128,447,696.71	33,464,947.63	161,912,644.34	-0.2%
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)			144,096,373.71	18,221,831.46	162,318,205.17	128,447,696.71	33,464,947.63	161,912,644.34	-0.2%
d) Other Restatements		9795	60,213.93	(60,213.93)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,156,587.64	18,161,617.53	162,318,205.17	128,447,696.71	33,464,947.63	161,912,644.34	-0.2%
2) Ending Balance, June 30 (E + F1e)			128,447,696.71	33,464,947.63	161,912,644.34	58,597,893.71	36,931,376.63	95,529,270.34	-41.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	54,000.00	0.00	54,000.00	57,800.00	0.00	57,800.00	7.0%
Stores		9712	2,175,228.27	0.00	2,175,228.27	1,674,228.00	0.00	1,674,228.00	-23.0%
Prepaid Expenditures		9713	625,551.17	5,008.87	630,560.04	850,000.00	0.00	850,000.00	34.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	33,459,939.63	33,459,939.63	0.00	36,934,316.17	36,934,316.17	10.4%
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	88,564,494.27	0.00	88,564,494.27	6,253,453.00	0.00	6,253,453.00	-92.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	25,759,000.00	0.00	25,759,000.00	26,941,000.00	0.00	26,941,000.00	4.6%
Unassigned/Unappropriated Amount		9790	11,269,423.00	(0.87)	11,269,422.13	22,821,412.71	(2,939.54)	22,818,473.17	102.5%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.01	0.01
5640	Medi-Cal Billing Option	3,953,758.44	3,934,633.34
5810	Other Restricted Federal	27,020.00	0.00
6230	California Clean Energy Jobs Act	11,422,271.09	15,242,677.09
6264	Educator Effectiveness	8,265,060.28	8,019,768.28
6300	Lottery: Instructional Materials	5,791,701.68	5,065,679.68
6385	Governor's CTE Initiative: California Partnership Academies	0.02	0.02
7810	Other Restricted State	2,628.17	2,628.17
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,465,042.26	2,465,959.00
9010	Other Restricted Local	1,532,457.68	2,202,970.58
<b>Total, Restricted Balance</b>		<b>33,459,939.63</b>	<b>36,934,316.17</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,756,370.00	1,622,129.00	-7.6%
4) Other Local Revenue		8600-8799	31,182.60	4,000.00	-87.2%
5) TOTAL, REVENUES			1,787,552.60	1,626,129.00	-9.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	406,135.20	485,377.00	19.5%
2) Classified Salaries		2000-2999	45,919.07	46,162.00	0.5%
3) Employee Benefits		3000-3999	167,881.70	253,982.00	51.3%
4) Books and Supplies		4000-4999	73,549.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	135,578.84	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	32,732.17	0.00	-100.0%
9) TOTAL, EXPENDITURES			861,796.64	785,521.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			925,755.96	840,608.00	-9.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			925,755.96	840,608.00	-9.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,523.56	988,279.52	1480.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,523.56	988,279.52	1480.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,523.56	988,279.52	1480.7%
2) Ending Balance, June 30 (E + F1e)			988,279.52	1,828,887.52	85.1%
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			988,279.52	1,828,887.52	85.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,036,163.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,390.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24,098.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,061,651.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	10,033.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	63,337.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			73,371.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			988,279.52		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,580,628.00	1,580,628.00	0.0%
All Other State Revenue	All Other	8590	175,742.00	41,501.00	-76.4%
TOTAL, OTHER STATE REVENUE			1,756,370.00	1,622,129.00	-7.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,360.61	4,000.00	19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,821.99	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>31,182.60</b>	<b>4,000.00</b>	<b>-87.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,787,552.60</b>	<b>1,626,129.00</b>	<b>-9.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	265,833.27	363,263.00	36.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,298.96	122,114.00	5.0%
Other Certificated Salaries		1900	24,002.97	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>406,135.20</b>	<b>485,377.00</b>	<b>19.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,919.07	46,162.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>45,919.07</b>	<b>46,162.00</b>	<b>0.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	66,686.82	102,563.00	53.8%
PERS		3201-3202	3,990.31	6,024.00	51.0%
OASDI/Medicare/Alternative		3301-3302	9,308.59	10,570.00	13.6%
Health and Welfare Benefits		3401-3402	73,008.68	116,368.00	59.4%
Unemployment Insurance		3501-3502	226.15	265.00	17.2%
Workers' Compensation		3601-3602	13,561.48	15,947.00	17.6%
OPEB, Allocated		3701-3702	631.39	1,401.00	121.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	468.28	844.00	80.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>167,881.70</b>	<b>253,982.00</b>	<b>51.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	4,223.53	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,946.09	0.00	-100.0%
Noncapitalized Equipment		4400	41,380.04	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>73,549.66</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	105,866.11	0.00	-100.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,554.50	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,803.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	18,052.55	0.00	-100.0%
Communications		5900	2,302.68	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>135,578.84</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	32,732.17	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			32,732.17	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			861,796.64	785,521.00	-8.9%

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



Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,756,370.00	1,622,129.00	-7.6%
4) Other Local Revenue		8600-8799	31,182.60	4,000.00	-87.2%
5) TOTAL, REVENUES			1,787,552.60	1,626,129.00	-9.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		479,936.77	541,105.00	12.7%
2) Instruction - Related Services	2000-2999		349,127.70	244,416.00	-30.0%
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		32,732.17	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			861,796.64	785,521.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			925,755.96	840,608.00	-9.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			925,755.96	840,608.00	-9.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,523.56	988,279.52	1480.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,523.56	988,279.52	1480.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,523.56	988,279.52	1480.7%
2) Ending Balance, June 30 (E + F1e)			988,279.52	1,828,887.52	85.1%
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			988,279.52	1,828,887.52	85.1%
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%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
6391	Adult Education Block Grant Program	795,412.45	1,636,020.45
6392	Adult Education Block Grant Data and Accountability	150,612.00	150,612.00
9010	Other Restricted Local	42,255.07	42,255.07
Total, Restricted Balance		<u>988,279.52</u>	<u>1,828,887.52</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	450,454.00	248,752.00	-44.8%
3) Other State Revenue		8300-8599	14,401,223.00	14,834,719.00	3.0%
4) Other Local Revenue		8600-8799	6,515,839.78	4,480,000.00	-31.2%
5) TOTAL, REVENUES			21,367,516.78	19,563,471.00	-8.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	8,617,816.47	5,464,241.00	-36.6%
2) Classified Salaries		2000-2999	7,790,409.98	7,370,609.00	-5.4%
3) Employee Benefits		3000-3999	7,916,138.32	7,204,679.00	-9.0%
4) Books and Supplies		4000-4999	1,372,873.86	3,215,279.00	134.2%
5) Services and Other Operating Expenditures		5000-5999	760,966.85	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,176,553.71	859,096.00	-27.0%
9) TOTAL, EXPENDITURES			27,634,759.19	24,113,904.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,267,242.41)	(4,550,433.00)	-27.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,200,996.55	4,550,433.00	-26.6%
b) Transfers Out		7600-7629	0.36	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,200,996.19	4,550,433.00	-26.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(66,246.22)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,607.78	2,361.56	-96.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,607.78	2,361.56	-96.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,607.78	2,361.56	-96.6%
2) Ending Balance, June 30 (E + F1e)			2,361.56	2,361.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	2,362.14	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	2,362.14	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.58)	(0.58)	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,928,680.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	475,265.58		
4) Due from Grantor Government		9290	2,625,662.00		
5) Due from Other Funds		9310	7,846,999.77		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,362.14		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,878,969.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	48,023.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,828,584.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,876,608.24		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,361.56		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	450,454.00	248,752.00	-44.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>450,454.00</b>	<b>248,752.00</b>	<b>-44.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	306,203.00	248,752.00	-18.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	13,504,167.00	14,063,791.00	4.1%
All Other State Revenue	All Other	8590	590,853.00	522,176.00	-11.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,401,223.00</b>	<b>14,834,719.00</b>	<b>3.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	33,575.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	310,655.64	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,171,608.62	4,480,000.00	-27.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,515,839.78</b>	<b>4,480,000.00</b>	<b>-31.2%</b>
<b>TOTAL, REVENUES</b>			<b>21,367,516.78</b>	<b>19,563,471.00</b>	<b>-8.4%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	6,841,474.01	3,205,130.00	-53.2%
Certificated Pupil Support Salaries		1200	257,481.36	243,302.00	-5.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,117,006.44	1,563,621.00	40.0%
Other Certificated Salaries		1900	401,854.66	452,188.00	12.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,617,816.47</b>	<b>5,464,241.00</b>	<b>-36.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	5,717,815.61	5,312,860.00	-7.1%
Classified Support Salaries		2200	574,079.64	541,219.00	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	188,595.79	202,853.00	7.6%
Clerical, Technical and Office Salaries		2400	1,307,894.92	1,313,677.00	0.4%
Other Classified Salaries		2900	2,024.02	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,790,409.98</b>	<b>7,370,609.00</b>	<b>-5.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,421,993.18	1,154,559.00	-18.8%
PERS		3201-3202	769,283.00	952,416.00	23.8%
OASDI/Medicare/Alternative		3301-3302	724,199.00	643,074.00	-11.2%
Health and Welfare Benefits		3401-3402	4,460,967.60	4,019,098.00	-9.9%
Unemployment Insurance		3501-3502	8,179.04	6,420.00	-21.5%
Workers' Compensation		3601-3602	492,022.67	385,041.00	-21.7%
OPEB, Allocated		3701-3702	23,251.44	23,678.00	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,242.39	20,393.00	25.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,916,138.32</b>	<b>7,204,679.00</b>	<b>-9.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,194,819.71	3,215,279.00	169.1%
Noncapitalized Equipment		4400	178,054.15	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,372,873.86</b>	<b>3,215,279.00</b>	<b>134.2%</b>



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	36,057.93	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,794.81	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	549,113.03	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	105,731.32	0.00	-100.0%
Communications		5900	46,269.76	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>760,966.85</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,176,553.71	859,096.00	-27.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,176,553.71</b>	<b>859,096.00</b>	<b>-27.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,634,759.19</b>	<b>24,113,904.00</b>	<b>-12.7%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,200,996.55	4,550,433.00	-26.6%
(a) TOTAL, INTERFUND TRANSFERS IN			6,200,996.55	4,550,433.00	-26.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.36	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.36	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,200,996.19	4,550,433.00	-26.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	450,454.00	248,752.00	-44.8%
3) Other State Revenue		8300-8599	14,401,223.00	14,834,719.00	3.0%
4) Other Local Revenue		8600-8799	6,515,839.78	4,480,000.00	-31.2%
5) TOTAL, REVENUES			21,367,516.78	19,563,471.00	-8.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		19,409,589.68	16,639,801.00	-14.3%
2) Instruction - Related Services	2000-2999		5,546,255.13	5,319,216.00	-4.1%
3) Pupil Services	3000-3999		425,662.96	411,247.00	-3.4%
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		1,176,553.71	859,096.00	-27.0%
8) Plant Services	8000-8999		1,076,697.71	884,544.00	-17.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,634,759.19	24,113,904.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,267,242.41)	(4,550,433.00)	-27.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,200,996.55	4,550,433.00	-26.6%
b) Transfers Out		7600-7629	0.36	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,200,996.19	4,550,433.00	-26.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(66,246.22)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,607.78	2,361.56	-96.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,607.78	2,361.56	-96.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,607.78	2,361.56	-96.6%
2) Ending Balance, June 30 (E + F1e)			2,361.56	2,361.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	2,362.14	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	2,362.14	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.58)	(0.58)	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,465,055.42	51,500,000.00	4.1%
3) Other State Revenue		8300-8599	3,687,997.60	3,800,000.00	3.0%
4) Other Local Revenue		8600-8799	6,661,630.99	6,496,418.00	-2.5%
5) TOTAL, REVENUES			59,814,684.01	61,796,418.00	3.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,268,385.27	22,407,399.00	0.6%
3) Employee Benefits		3000-3999	11,555,153.49	14,671,731.00	27.0%
4) Books and Supplies		4000-4999	23,273,170.56	21,408,607.00	-8.0%
5) Services and Other Operating Expenditures		5000-5999	2,360,751.09	1,745,795.00	-26.0%
6) Capital Outlay		6000-6999	455,020.62	200,000.00	-56.0%
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	1,039,347.39	507,873.00	-51.1%
9) TOTAL, EXPENDITURES			60,951,828.42	60,941,405.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,137,144.41)	855,013.00	-175.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	406,064.50	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			406,064.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(731,079.91)	855,013.00	-217.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,711,236.39	980,156.48	-42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,711,236.39	980,156.48	-42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,711,236.39	980,156.48	-42.7%
2) Ending Balance, June 30 (E + F1e)			980,156.48	1,835,169.48	87.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	710,058.59	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			270,097.89	1,978,442.34	632.5%
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	(143,272.86)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,008,543.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,499,216.22		
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	257,851.01		
4) Due from Grantor Government		9290	15,414,789.33		
5) Due from Other Funds		9310	408,430.77		
6) Stores		9320	710,058.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			28,298,889.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	951,278.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,349,454.24		
4) Current Loans		9640			
5) Unearned Revenue		9650	18,000.00		
6) TOTAL, LIABILITIES			27,318,732.75		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			980,156.48		



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	49,465,055.42	51,500,000.00	4.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>49,465,055.42</b>	<b>51,500,000.00</b>	<b>4.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,687,997.60	3,800,000.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,687,997.60</b>	<b>3,800,000.00</b>	<b>3.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	6,268,136.76	6,200,000.00	-1.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	126,084.13	96,418.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	267,410.10	200,000.00	-25.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,661,630.99</b>	<b>6,496,418.00</b>	<b>-2.5%</b>
<b>TOTAL, REVENUES</b>			<b>59,814,684.01</b>	<b>61,796,418.00</b>	<b>3.3%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	17,006,984.31	17,399,186.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	3,839,207.55	3,367,323.00	-12.3%
Clerical, Technical and Office Salaries		2400	1,422,160.09	1,640,890.00	15.4%
Other Classified Salaries		2900	33.32	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,268,385.27</b>	<b>22,407,399.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,801,445.86	2,924,162.00	62.3%
OASDI/Medicare/Alternative		3301-3302	1,685,325.28	1,714,164.00	1.7%
Health and Welfare Benefits		3401-3402	7,357,048.43	9,303,692.00	26.5%
Unemployment Insurance		3501-3502	11,033.05	11,215.00	1.6%
Workers' Compensation		3601-3602	668,322.60	672,224.00	0.6%
OPEB, Allocated		3701-3702	15,090.91	11,079.00	-26.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,887.36	35,195.00	108.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,555,153.49</b>	<b>14,671,731.00</b>	<b>27.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	415,324.94	503,650.00	21.3%
Noncapitalized Equipment		4400	314,857.16	176,000.00	-44.1%
Food		4700	22,542,988.46	20,728,957.00	-8.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>23,273,170.56</b>	<b>21,408,607.00</b>	<b>-8.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	164,799.91	100,000.00	-39.3%
Travel and Conferences		5200	35,459.46	41,300.00	16.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	599,276.52	500,500.00	-16.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,097.40	15,000.00	111.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,212,078.69	766,895.00	-36.7%
Professional/Consulting Services and Operating Expenditures		5800	291,601.63	275,000.00	-5.7%
Communications		5900	50,437.48	47,100.00	-6.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,360,751.09</b>	<b>1,745,795.00</b>	<b>-26.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	455,020.62	200,000.00	-56.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>455,020.62</b>	<b>200,000.00</b>	<b>-56.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,039,347.39	507,873.00	-51.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,039,347.39</b>	<b>507,873.00</b>	<b>-51.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>60,951,828.42</b>	<b>60,941,405.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	406,064.50	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			406,064.50	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			406,064.50	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,465,055.42	51,500,000.00	4.1%
3) Other State Revenue		8300-8599	3,687,997.60	3,800,000.00	3.0%
4) Other Local Revenue		8600-8799	6,661,630.99	6,496,418.00	-2.5%
5) TOTAL, REVENUES			59,814,684.01	61,796,418.00	3.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		55,223,410.58	55,550,469.00	0.6%
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	302,700.00	New
7) General Administration	7000-7999		1,039,347.39	507,873.00	-51.1%
8) Plant Services	8000-8999		4,689,070.45	4,580,363.00	-2.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,951,828.42	60,941,405.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,137,144.41)	855,013.00	-175.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	406,064.50	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			406,064.50	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(731,079.91)	855,013.00	-217.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,711,236.39	980,156.48	-42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,711,236.39	980,156.48	-42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,711,236.39	980,156.48	-42.7%
2) Ending Balance, June 30 (E + F1e)			980,156.48	1,835,169.48	87.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	710,058.59	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			270,097.89	1,978,442.34	632.5%
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	(143,272.86)	New

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	246,840.03	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	14,934.19	1,970,118.67
9010	Other Restricted Local	8,323.67	8,323.67
Total, Restricted Balance		<u>270,097.89</u>	<u>1,978,442.34</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	159.84	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(159.84)	0.00	-100.0%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(159.84)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159.84	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159.84	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159.84	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	159.84	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			159.84	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(159.84)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	159.84	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(159.84)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(159.84)	0.00	-100.0%	
<b>F. FUND BALANCE, RESERVES</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	159.84	0.00	-100.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				159.84	0.00	-100.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				159.84	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)				0.00	0.00	0.0%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.0%
Prepaid Expenditures			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	0.00	0.00	0.0%
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments (by Resource/Object)			9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%





Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,054.89	0.00	-100.0%
5) TOTAL, REVENUES			4,054.89	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	457,086.37	0.00	-100.0%
6) Capital Outlay		6000-6999	131,011.12	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			588,097.49	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(584,042.60)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(584,042.60)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	992,998.28	408,955.68	-58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			992,998.28	408,955.68	-58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			992,998.28	408,955.68	-58.8%
2) Ending Balance, June 30 (E + F1e)			408,955.68	408,955.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	408,955.68	408,955.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	408,194.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	761.03		
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			408,955.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			408,955.68		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,054.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,054.89</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,054.89</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	457,086.37	0.00	-100.0%
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	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>457,086.37</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	131,011.12	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>131,011.12</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>588,097.49</b>	<b>0.00</b>	<b>-100.0%</b>

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



Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,054.89	0.00	-100.0%
5) TOTAL, REVENUES			4,054.89	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		588,097.49	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			588,097.49	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(584,042.60)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(584,042.60)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	992,998.28	408,955.68	-58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			992,998.28	408,955.68	-58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			992,998.28	408,955.68	-58.8%
2) Ending Balance, June 30 (E + F1e)			408,955.68	408,955.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	408,955.68	408,955.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,672.92	9,812.00	-22.6%
5) TOTAL, REVENUES			12,672.92	9,812.00	-22.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,672.92	9,812.00	-22.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	634,782.00	629,696.00	-0.8%
b) Transfers Out		7600-7629	359,880.00	426,605.00	18.5%
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			274,902.00	203,091.00	-26.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			287,574.92	212,903.00	-26.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,875,900.74	2,163,475.66	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,900.74	2,163,475.66	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,900.74	2,163,475.66	15.3%
2) Ending Balance, June 30 (E + F1e)			2,163,475.66	2,376,378.66	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,163,475.66	2,376,378.66	9.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,188,506.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,159.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,191,665.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,190.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			28,190.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,163,475.66		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	12,672.92	9,812.00	-22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,672.92	9,812.00	-22.6%
<b>TOTAL, REVENUES</b>			12,672.92	9,812.00	-22.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	634,782.00	629,696.00	-0.8%
(a) TOTAL, INTERFUND TRANSFERS IN			634,782.00	629,696.00	-0.8%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	359,880.00	426,605.00	18.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			359,880.00	426,605.00	18.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			274,902.00	203,091.00	-26.1%



Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,672.92	9,812.00	-22.6%
5) TOTAL, REVENUES			12,672.92	9,812.00	-22.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,672.92	9,812.00	-22.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	634,782.00	629,696.00	-0.8%
b) Transfers Out		7600-7629	359,880.00	426,605.00	18.5%
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			274,902.00	203,091.00	-26.1%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			287,574.92	212,903.00	-26.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,875,900.74	2,163,475.66	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,900.74	2,163,475.66	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,900.74	2,163,475.66	15.3%
2) Ending Balance, June 30 (E + F1e)			2,163,475.66	2,376,378.66	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,163,475.66	2,376,378.66	9.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,207.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,123,275.93	2,359,600.00	-24.5%
5) TOTAL, REVENUES			3,129,482.93	2,359,600.00	-24.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,325,987.04	11,885,373.00	27.4%
3) Employee Benefits		3000-3999	3,832,266.92	5,185,085.00	35.3%
4) Books and Supplies		4000-4999	13,967,373.52	926,320.00	-93.4%
5) Services and Other Operating Expenditures		5000-5999	13,336,728.72	14,675,013.00	10.0%
6) Capital Outlay		6000-6999	179,891,252.45	40,378,468.00	-77.6%
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			220,353,608.65	73,050,259.00	-66.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(217,224,125.72)	(70,690,659.00)	-67.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	773,587,766.51	0.00	-100.0%
b) Uses		7630-7699	1,887,543.38	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			771,700,223.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			554,476,097.41	(70,690,659.00)	-112.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,355,205.54	760,831,302.95	268.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,355,205.54	760,831,302.95	268.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,355,205.54	760,831,302.95	268.7%
2) Ending Balance, June 30 (E + F1e)			760,831,302.95	690,140,643.95	-9.3%
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	3,720.83	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			758,445,824.46	687,746,786.29	-9.3%
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	2,381,757.66	2,393,857.66	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	791,234,423.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,150,481.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,689,636.36		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	3,720.83		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			807,078,262.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	28,963,429.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	17,283,530.11		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			46,246,959.16		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			760,831,302.95		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	6,207.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			6,207.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	3,027,414.55	2,291,300.00	-24.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	95,861.38	68,300.00	-28.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,123,275.93	2,359,600.00	-24.5%
<b>TOTAL, REVENUES</b>			3,129,482.93	2,359,600.00	-24.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	180,154.53	151,408.00	-16.0%
Classified Supervisors' and Administrators' Salaries		2300	1,813,662.49	2,644,129.00	45.8%
Clerical, Technical and Office Salaries		2400	5,568,880.09	6,952,875.00	24.9%
Other Classified Salaries		2900	1,763,289.93	2,136,961.00	21.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,325,987.04</b>	<b>11,885,373.00</b>	<b>27.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	16,471.97	0.00	-100.0%
PERS		3201-3202	1,081,190.23	1,551,042.00	43.5%
OASDI/Medicare/Alternative		3301-3302	696,669.37	909,229.00	30.5%
Health and Welfare Benefits		3401-3402	1,720,667.41	2,331,512.00	35.5%
Unemployment Insurance		3501-3502	4,662.76	5,941.00	27.4%
Workers' Compensation		3601-3602	279,759.72	356,559.00	27.5%
OPEB, Allocated		3701-3702	20,811.34	11,900.00	-42.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,034.12	18,902.00	57.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,832,266.92</b>	<b>5,185,085.00</b>	<b>35.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,487,632.84	438,149.00	-95.4%
Noncapitalized Equipment		4400	4,479,740.68	488,171.00	-89.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,967,373.52</b>	<b>926,320.00</b>	<b>-93.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	73,429.54	86,644.00	18.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(22,578.31)	133,296.00	-690.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,848,257.69	11,039,295.00	1.8%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,372,337.25	3,270,961.00	37.9%
Communications		5900	65,282.55	144,817.00	121.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,336,728.72</b>	<b>14,675,013.00</b>	<b>10.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,192,815.80	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	176,045,177.90	40,378,468.00	-77.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	70,885.25	0.00	-100.0%
Equipment		6400	1,582,373.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>179,891,252.45</b>	<b>40,378,468.00</b>	<b>-77.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>220,353,608.65</b>	<b>73,050,259.00</b>	<b>-66.8%</b>

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	723,632,575.71	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	49,955,190.80	0.00	-100.0%
(c) TOTAL, SOURCES			773,587,766.51	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,887,543.38	0.00	-100.0%
(d) TOTAL, USES			1,887,543.38	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			771,700,223.13	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,207.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,123,275.93	2,359,600.00	-24.5%
5) TOTAL, REVENUES			3,129,482.93	2,359,600.00	-24.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		218,652,626.17	73,050,259.00	-66.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,700,982.48	0.00	-100.0%
10) TOTAL, EXPENDITURES			220,353,608.65	73,050,259.00	-66.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(217,224,125.72)	(70,690,659.00)	-67.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	773,587,766.51	0.00	-100.0%
b) Uses		7630-7699	1,887,543.38	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			771,700,223.13	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			554,476,097.41	(70,690,659.00)	-112.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,355,205.54	760,831,302.95	268.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,355,205.54	760,831,302.95	268.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,355,205.54	760,831,302.95	268.7%
2) Ending Balance, June 30 (E + F1e)			760,831,302.95	690,140,643.95	-9.3%
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	3,720.83	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			758,445,824.46	687,746,786.29	-9.3%
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	2,381,757.66	2,393,857.66	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	758,445,824.46	687,746,786.29
Total, Restricted Balance		<u>758,445,824.46</u>	<u>687,746,786.29</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,458,339.49	27,810,500.00	-34.5%
5) TOTAL, REVENUES			42,458,339.49	27,810,500.00	-34.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,740,232.67	5,998,088.00	26.5%
3) Employee Benefits		3000-3999	2,787,823.55	3,809,912.00	36.7%
4) Books and Supplies		4000-4999	44,615.28	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,981,508.57	3,400,000.00	-14.6%
6) Capital Outlay		6000-6999	3,021,924.57	6,500,000.00	115.1%
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			14,576,104.64	19,708,000.00	35.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,882,234.85	8,102,500.00	-70.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,959,077.59	12,000,000.00	0.3%
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			(11,959,077.59)	(12,000,000.00)	0.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,923,157.26	(3,897,500.00)	-124.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,878,257.65	55,801,414.91	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,878,257.65	55,801,414.91	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,878,257.65	55,801,414.91	39.9%
2) Ending Balance, June 30 (E + F1e)			55,801,414.91	51,903,914.91	-7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	55,801,414.91	51,903,914.91	-7.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	58,119,697.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,223,104.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	272,563.79		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			59,615,365.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	322,552.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,491,398.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,813,950.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			55,801,414.91		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	23,812,856.82	19,133,500.00	-19.7%
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	250,455.97	176,800.00	-29.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	18,394,826.70	8,500,000.00	-53.8%
Other Local Revenue All Other Local Revenue		8699	200.00	200.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>42,458,339.49</b>	<b>27,810,500.00</b>	<b>-34.5%</b>
<b>TOTAL, REVENUES</b>			<b>42,458,339.49</b>	<b>27,810,500.00</b>	<b>-34.5%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,848,631.18	5,390,780.00	40.1%
Classified Supervisors' and Administrators' Salaries		2300	875,183.93	590,488.00	-32.5%
Clerical, Technical and Office Salaries		2400	16,417.56	16,820.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			4,740,232.67	5,998,088.00	26.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	558,358.37	782,751.00	40.2%
OASDI/Medicare/Alternative		3301-3302	356,204.39	458,852.00	28.8%
Health and Welfare Benefits		3401-3402	1,719,457.24	2,373,826.00	38.1%
Unemployment Insurance		3501-3502	2,312.20	2,996.00	29.6%
Workers' Compensation		3601-3602	142,130.32	179,943.00	26.6%
OPEB, Allocated		3701-3702	2,916.86	2,007.00	-31.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,444.17	9,537.00	48.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,787,823.55	3,809,912.00	36.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,822.50	0.00	-100.0%
Noncapitalized Equipment		4400	33,792.78	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			44,615.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,800.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,445,898.90	3,400,000.00	-1.3%
Professional/Consulting Services and Operating Expenditures		5800	528,809.67	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,981,508.57</b>	<b>3,400,000.00</b>	<b>-14.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	10,352.90	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,011,571.67	6,500,000.00	115.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,021,924.57</b>	<b>6,500,000.00</b>	<b>115.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,576,104.64</b>	<b>19,708,000.00</b>	<b>35.2%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,959,077.59	12,000,000.00	0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,959,077.59	12,000,000.00	0.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,959,077.59)	(12,000,000.00)	0.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,458,339.49	27,810,500.00	-34.5%
5) TOTAL, REVENUES			42,458,339.49	27,810,500.00	-34.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,576,104.64	19,708,000.00	35.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,576,104.64	19,708,000.00	35.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			27,882,234.85	8,102,500.00	-70.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,959,077.59	12,000,000.00	0.3%
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			(11,959,077.59)	(12,000,000.00)	0.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,923,157.26	(3,897,500.00)	-124.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,878,257.65	55,801,414.91	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,878,257.65	55,801,414.91	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,878,257.65	55,801,414.91	39.9%
2) Ending Balance, June 30 (E + F1e)			55,801,414.91	51,903,914.91	-7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	55,801,414.91	51,903,914.91	-7.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,417,657.00	2,502,347.00	3.5%
4) Other Local Revenue		8600-8799	494,992.01	273,100.00	-44.8%
5) TOTAL, REVENUES			2,912,649.01	2,775,447.00	-4.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	191,243.14	92,059.00	-51.9%
3) Employee Benefits		3000-3999	68,482.54	36,237.00	-47.1%
4) Books and Supplies		4000-4999	1,000,667.67	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,109,101.36	67,500.00	-93.9%
6) Capital Outlay		6000-6999	2,865,852.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,782,785.89	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,018,133.33	195,796.00	-98.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,105,484.32)	2,579,651.00	-118.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,105,484.32)	2,579,651.00	-118.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,671,483.68	70,565,999.36	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,671,483.68	70,565,999.36	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,671,483.68	70,565,999.36	-16.7%
2) Ending Balance, June 30 (E + F1e)			70,565,999.36	73,145,650.36	3.7%
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			70,565,999.36	73,145,650.36	3.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	83,244,912.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	118,690.66		
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			83,363,602.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	994,009.12		
2) Due to Grantor Governments		9590	11,782,785.89		
3) Due to Other Funds		9610	20,808.37		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,797,603.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			70,565,999.36		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	2,417,598.00	2,502,347.00	3.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	59.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,417,657.00	2,502,347.00	3.5%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	484,772.77	262,100.00	-45.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,219.24	11,000.00	7.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			494,992.01	273,100.00	-44.8%
<b>TOTAL, REVENUES</b>			2,912,649.01	2,775,447.00	-4.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,302.59	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	18,694.85	20,999.00	12.3%
Clerical, Technical and Office Salaries		2400	153,009.35	52,438.00	-65.7%
Other Classified Salaries		2900	15,236.35	18,622.00	22.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>191,243.14</b>	<b>92,059.00</b>	<b>-51.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	156.19	0.00	-100.0%
PERS		3201-3202	21,685.86	12,014.00	-44.6%
OASDI/Medicare/Alternative		3301-3302	14,520.32	7,044.00	-51.5%
Health and Welfare Benefits		3401-3402	25,580.73	14,128.00	-44.8%
Unemployment Insurance		3501-3502	95.90	47.00	-51.0%
Workers' Compensation		3601-3602	5,724.93	2,763.00	-51.7%
OPEB, Allocated		3701-3702	482.87	94.00	-80.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	235.74	147.00	-37.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>68,482.54</b>	<b>36,237.00</b>	<b>-47.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,147.42	0.00	-100.0%
Noncapitalized Equipment		4400	840,520.25	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,000,667.67</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	49,397.13	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,059,229.23	67,500.00	-93.6%
Communications		5900	475.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,109,101.36</b>	<b>67,500.00</b>	<b>-93.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	64,750.45	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,800,812.01	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	290.27	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,865,852.73</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	11,782,785.89	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>11,782,785.89</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>17,018,133.33</b>	<b>195,796.00</b>	<b>-98.8%</b>

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

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



Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,417,657.00	2,502,347.00	3.5%
4) Other Local Revenue		8600-8799	494,992.01	273,100.00	-44.8%
5) TOTAL, REVENUES			2,912,649.01	2,775,447.00	-4.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,235,347.44	195,796.00	-96.3%
9) Other Outgo	9000-9999	Except 7600-7699	11,782,785.89	0.00	-100.0%
10) TOTAL, EXPENDITURES			17,018,133.33	195,796.00	-98.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,105,484.32)	2,579,651.00	-118.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,105,484.32)	2,579,651.00	-118.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,671,483.68	70,565,999.36	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,671,483.68	70,565,999.36	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,671,483.68	70,565,999.36	-16.7%
2) Ending Balance, June 30 (E + F1e)			70,565,999.36	73,145,650.36	3.7%
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			70,565,999.36	73,145,650.36	3.7%
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%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
7710	State School Facilities Projects	70,565,999.36	73,145,650.36
Total, Restricted Balance		<u>70,565,999.36</u>	<u>73,145,650.36</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	131.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,276,152.96	3,279,546.00	0.1%
5) TOTAL, REVENUES			3,276,283.96	3,279,546.00	0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	929,587.56	1,093,611.00	17.6%
3) Employee Benefits		3000-3999	330,662.33	453,064.00	37.0%
4) Books and Supplies		4000-4999	18,363.10	303,607.00	1553.4%
5) Services and Other Operating Expenditures		5000-5999	719,560.48	1,064,225.00	47.9%
6) Capital Outlay		6000-6999	29,702.81	162,500.00	447.1%
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			2,027,876.28	3,077,007.00	51.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,248,407.68	202,539.00	-83.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,852.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,025,263.43	300,000.00	-90.1%
2) Other Sources/Uses					
a) Sources		8930-8979	2,726,381.50	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			(284,029.93)	(300,000.00)	5.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			964,377.75	(97,461.00)	-110.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,485,595.20	6,449,972.95	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,485,595.20	6,449,972.95	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,485,595.20	6,449,972.95	17.6%
2) Ending Balance, June 30 (E + F1e)			6,449,972.95	6,352,511.95	-1.5%
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	175.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,449,797.95	6,352,511.95	-1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,032,779.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,576.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	852.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	175.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,048,384.13		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	94,391.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	434,019.39		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	70,000.00		
6) TOTAL, LIABILITIES			598,411.18		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,449,972.95		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	131.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			131.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	3,102,352.46	3,161,946.00	1.9%
Interest		8660	38,531.86	22,600.00	-41.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	135,268.64	95,000.00	-29.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,276,152.96	3,279,546.00	0.1%
<b>TOTAL, REVENUES</b>			3,276,283.96	3,279,546.00	0.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	105,200.56	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	511,222.42	666,625.00	30.4%
Clerical, Technical and Office Salaries		2400	260,597.32	386,582.00	48.3%
Other Classified Salaries		2900	52,567.26	40,404.00	-23.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>929,587.56</b>	<b>1,093,611.00</b>	<b>17.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	347.07	0.00	-100.0%
PERS		3201-3202	93,057.44	142,717.00	53.4%
OASDI/Medicare/Alternative		3301-3302	68,261.80	83,662.00	22.6%
Health and Welfare Benefits		3401-3402	137,768.94	190,936.00	38.6%
Unemployment Insurance		3501-3502	464.69	547.00	17.7%
Workers' Compensation		3601-3602	27,881.11	32,809.00	17.7%
OPEB, Allocated		3701-3702	1,891.11	734.00	-61.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	990.17	1,659.00	67.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>330,662.33</b>	<b>453,064.00</b>	<b>37.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,670.16	291,107.00	1646.3%
Noncapitalized Equipment		4400	1,692.94	12,500.00	638.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,363.10</b>	<b>303,607.00</b>	<b>1553.4%</b>



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	9,526.12	60,000.00	529.8%
Travel and Conferences		5200	8,428.75	12,000.00	42.4%
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	155,089.18	275,500.00	77.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	198.95	1,650.00	729.4%
Professional/Consulting Services and Operating Expenditures		5800	546,168.99	714,300.00	30.8%
Communications		5900	148.49	775.00	421.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>719,560.48</b>	<b>1,064,225.00</b>	<b>47.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	10,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,702.81	102,500.00	245.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,702.81</b>	<b>162,500.00</b>	<b>447.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,027,876.28</b>	<b>3,077,007.00</b>	<b>51.7%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	14,852.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,852.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,025,263.43	300,000.00	-90.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,025,263.43	300,000.00	-90.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	2,726,381.50	0.00	-100.0%
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			2,726,381.50	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(284,029.93)	(300,000.00)	5.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	131.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,276,152.96	3,279,546.00	0.1%
5) TOTAL, REVENUES			3,276,283.96	3,279,546.00	0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,025,976.28	3,075,007.00	51.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,900.00	2,000.00	5.3%
10) TOTAL, EXPENDITURES			2,027,876.28	3,077,007.00	51.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,248,407.68	202,539.00	-83.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,852.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,025,263.43	300,000.00	-90.1%
2) Other Sources/Uses					
a) Sources		8930-8979	2,726,381.50	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			(284,029.93)	(300,000.00)	5.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			964,377.75	(97,461.00)	-110.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,485,595.20	6,449,972.95	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,485,595.20	6,449,972.95	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,485,595.20	6,449,972.95	17.6%
2) Ending Balance, June 30 (E + F1e)			6,449,972.95	6,352,511.95	-1.5%
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	175.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,449,797.95	6,352,511.95	-1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,302,119.00	1,300,000.00	-0.2%
4) Other Local Revenue		8600-8799	218,092,570.00	187,605,000.00	-14.0%
5) TOTAL, REVENUES			219,394,689.00	188,905,000.00	-13.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	107,177,945.00	240,591,907.00	124.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			107,177,945.00	240,591,907.00	124.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			112,216,744.00	(51,686,907.00)	-146.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	45,863,325.00	880,000.00	-98.1%
b) Uses		7630-7699	7,354,595.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,508,730.00	880,000.00	-97.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150,725,474.00	(50,806,907.00)	-133.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,449,737.00	334,175,211.00	82.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,449,737.00	334,175,211.00	82.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,449,737.00	334,175,211.00	82.2%
2) Ending Balance, June 30 (E + F1e)			334,175,211.00	283,368,304.00	-15.2%
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			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	334,175,211.00	283,368,304.00	-15.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	334,175,211.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			334,175,211.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			334,175,211.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,302,119.00	1,300,000.00	-0.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,302,119.00	1,300,000.00	-0.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	202,195,872.00	180,000,000.00	-11.0%
Unsecured Roll		8612	8,575,938.00	4,200,000.00	-51.0%
Prior Years' Taxes		8613	3,295,904.00	1,300,000.00	-60.6%
Supplemental Taxes		8614	2,638,981.00	1,700,000.00	-35.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(96,604.00)	0.00	-100.0%
Interest		8660	1,472,609.00	400,000.00	-72.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,870.00	5,000.00	-49.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			218,092,570.00	187,605,000.00	-14.0%
<b>TOTAL, REVENUES</b>			219,394,689.00	188,905,000.00	-13.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	33,144,271.00	133,428,534.00	302.6%
Bond Interest and Other Service Charges		7434	74,033,674.00	107,163,373.00	44.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>107,177,945.00</b>	<b>240,591,907.00</b>	<b>124.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>107,177,945.00</b>	<b>240,591,907.00</b>	<b>124.5%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	45,863,325.00	880,000.00	-98.1%
(c) TOTAL, SOURCES			45,863,325.00	880,000.00	-98.1%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	7,354,595.00	0.00	-100.0%
(d) TOTAL, USES			7,354,595.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			38,508,730.00	880,000.00	-97.7%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,302,119.00	1,300,000.00	-0.2%
4) Other Local Revenue		8600-8799	218,092,570.00	187,605,000.00	-14.0%
5) TOTAL, REVENUES			219,394,689.00	188,905,000.00	-13.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	107,177,945.00	240,591,907.00	124.5%
10) TOTAL, EXPENDITURES			107,177,945.00	240,591,907.00	124.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			112,216,744.00	(51,686,907.00)	-146.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	45,863,325.00	880,000.00	-98.1%
b) Uses		7630-7699	7,354,595.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,508,730.00	880,000.00	-97.7%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150,725,474.00	(50,806,907.00)	-133.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,449,737.00	334,175,211.00	82.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,449,737.00	334,175,211.00	82.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,449,737.00	334,175,211.00	82.2%
2) Ending Balance, June 30 (E + F1e)			334,175,211.00	283,368,304.00	-15.2%
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					
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	334,175,211.00	283,368,304.00	-15.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,416,220.53	39,857,210.00	12.5%
5) TOTAL, REVENUES			35,416,220.53	39,857,210.00	12.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	679,316.20	1,154,357.00	69.9%
3) Employee Benefits		3000-3999	292,102.49	531,435.00	81.9%
4) Books and Supplies		4000-4999	38,588.36	467,630.00	1111.8%
5) Services and Other Operating Expenses		5000-5999	33,157,012.94	37,421,458.00	12.9%
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			34,167,019.99	39,574,880.00	15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,249,200.54	282,330.00	-77.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,900,000.00	6,670,000.00	-3.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,900,000.00	6,670,000.00	-3.3%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			8,149,200.54	6,952,330.00	-14.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	83,733,952.55	24,269,153.09	-71.0%
b) Audit Adjustments		9793	(67,614,000.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,119,952.55	24,269,153.09	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,119,952.55	24,269,153.09	50.6%
2) Ending Net Position, June 30 (E + F1e)			24,269,153.09	31,221,483.09	28.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	24,269,153.09	31,221,483.09	28.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	92,363,183.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	500,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	128,922.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,493,380.36		
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			96,485,485.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	72,052,818.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	163,514.43		
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			72,216,332.55		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			24,269,153.09		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	451,322.59	318,360.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	33,028,431.24	37,006,430.00	12.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	615,650.20	300.00	-100.0%
All Other Transfers In from All Others		8799	1,320,816.50	2,532,120.00	91.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35,416,220.53	39,857,210.00	12.5%
<b>TOTAL, REVENUES</b>			35,416,220.53	39,857,210.00	12.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	156,359.87	212,498.00	35.9%
Clerical, Technical and Office Salaries		2400	522,956.33	941,859.00	80.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			679,316.20	1,154,357.00	69.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	9,269.39	0.00	-100.0%
PERS		3201-3202	82,042.20	150,642.00	83.6%
OASDI/Medicare/Alternative		3301-3302	52,012.57	88,310.00	69.8%
Health and Welfare Benefits		3401-3402	125,270.42	254,347.00	103.0%
Unemployment Insurance		3501-3502	347.68	579.00	66.5%
Workers' Compensation		3601-3602	20,379.36	34,631.00	69.9%
OPEB, Allocated		3701-3702	1,907.92	1,092.00	-42.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	872.95	1,834.00	110.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			292,102.49	531,435.00	81.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,580.94	456,630.00	1115.1%
Noncapitalized Equipment		4400	1,007.42	11,000.00	991.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			38,588.36	467,630.00	1111.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	301,741.90	350,000.00	16.0%
Travel and Conferences		5200	376.24	421.00	11.9%
Dues and Memberships		5300	1,080.00	355.00	-67.1%
Insurance		5400-5450	31,965,051.64	36,236,205.00	13.4%
Operations and Housekeeping Services		5500	0.00	15,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	512.77	5,100.00	894.6%
Professional/Consulting Services and Operating Expenditures		5800	884,165.65	811,000.00	-8.3%
Communications		5900	4,084.74	3,377.00	-17.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>33,157,012.94</b>	<b>37,421,458.00</b>	<b>12.9%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>34,167,019.99</b>	<b>39,574,880.00</b>	<b>15.8%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	6,900,000.00	6,670,000.00	-3.3%
(a) TOTAL, INTERFUND TRANSFERS IN			6,900,000.00	6,670,000.00	-3.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,900,000.00	6,670,000.00	-3.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,416,220.53	39,857,210.00	12.5%
5) TOTAL, REVENUES			35,416,220.53	39,857,210.00	12.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		34,167,019.99	39,574,880.00	15.8%
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			34,167,019.99	39,574,880.00	15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,249,200.54	282,330.00	-77.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,900,000.00	6,670,000.00	-3.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,900,000.00	6,670,000.00	-3.3%



Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			8,149,200.54	6,952,330.00	-14.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	83,733,952.55	24,269,153.09	-71.0%
b) Audit Adjustments		9793	(67,614,000.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,119,952.55	24,269,153.09	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,119,952.55	24,269,153.09	50.6%
2) Ending Net Position, June 30 (E + F1e)			24,269,153.09	31,221,483.09	28.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	24,269,153.09	31,221,483.09	28.6%

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

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	102,236.52	101,740.87	102,318.66	101,514.10	101,514.10	101,514.10
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	102,236.52	101,740.87	102,318.66	101,514.10	101,514.10	101,514.10
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.50	0.50	0.50			
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.50	0.50	0.50	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	102,237.02	101,741.37	102,319.16	101,514.10	101,514.10	101,514.10
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	275,955,889.00		275,955,889.00		64,457.00	275,891,432.00
Work in Progress	1,164,109,218.00	24,501.00	1,164,133,719.00	232,236,777.00	105,192,488.00	1,291,178,008.00
Total capital assets not being depreciated	1,440,065,107.00	24,501.00	1,440,089,608.00	232,236,777.00	105,256,945.00	1,567,069,440.00
Capital assets being depreciated:						
Land Improvements	256,409,656.00		256,409,656.00	2,875,353.00		259,285,009.00
Buildings	1,872,899,114.00		1,872,899,114.00	95,116,503.00	2,069,991.00	1,965,945,626.00
Equipment	264,337,218.00	1,169,644.00	265,506,862.00	7,316,601.00	22,883,695.00	249,939,768.00
Total capital assets being depreciated	2,393,645,988.00	1,169,644.00	2,394,815,632.00	105,308,457.00	24,953,686.00	2,475,170,403.00
Accumulated Depreciation for:						
Land Improvements	(135,970,400.00)		(135,970,400.00)	(9,529,088.00)		(145,499,488.00)
Buildings	(663,809,487.00)	300.00	(663,809,187.00)	(75,992,873.00)	(1,526,288.00)	(738,275,772.00)
Equipment	(217,810,335.00)	(300.00)	(217,810,635.00)	(8,078,611.00)	(22,786,435.00)	(203,102,811.00)
Total accumulated depreciation	(1,017,590,222.00)	0.00	(1,017,590,222.00)	(93,600,572.00)	(24,312,723.00)	(1,086,878,071.00)
Total capital assets being depreciated, net	1,376,055,766.00	1,169,644.00	1,377,225,410.00	11,707,885.00	640,963.00	1,388,292,332.00
Governmental activity capital assets, net	2,816,120,873.00	1,194,145.00	2,817,315,018.00	243,944,662.00	105,897,908.00	2,955,361,772.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	575,629,752.85	301	816,428.72	303	574,813,324.13	305	741,169.82		307	574,072,154.31	309
2000 - Classified Salaries	216,443,286.57	311	3,454,354.58	313	212,988,931.99	315	27,420,762.66		317	185,568,169.33	319
3000 - Employee Benefits	353,852,279.69	321	4,038,405.05	323	349,813,874.64	325	13,793,229.39		327	336,020,645.25	329
4000 - Books, Supplies Equip Replace. (6500)	32,935,869.78	331	71,390.69	333	32,864,479.09	335	7,562,029.12		337	25,302,449.97	339
5000 - Services. . . & 7300 - Indirect Costs	94,526,653.38	341	17,176,871.06	343	77,349,782.32	345	17,846,035.38		347	59,503,746.94	349
TOTAL					1,247,830,392.17	365			TOTAL	1,180,467,165.80	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	469,529,308.34 375
2.	Salaries of Instructional Aides Per EC 41011.		2100	42,499,849.85 380
3.	STRS.		3101 & 3102	79,080,993.53 382
4.	PERS.		3201 & 3202	5,074,981.79 383
5.	OASDI - Regular, Medicare and Alternative.		3301 & 3302	10,292,056.74 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	110,654,857.03 385
7.	Unemployment Insurance.		3501 & 3502	256,287.98 390
8.	Workers' Compensation Insurance.		3601 & 3602	15,395,765.38 392
9.	OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10.	Other Benefits (EC 22310).		3901 & 3902	7,065,949.97 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			739,850,050.61 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,676,184.84
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			2,266,115.72 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.			735,907,750.05 397
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.			62.34%
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

**PART III: DEFICIENCY AMOUNT**

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	62.34%
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).	1,180,467,165.80
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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	2,667,179,159.00	(134,814,440.00)	2,532,364,719.00	1,187,246,015.00	315,023,447.00	3,404,587,287.00	143,630,000.00
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	30,776,788.00	(2.00)	30,776,786.00	994,358.00	7,942,663.00	23,828,481.00	7,942,827.00
Net Pension Liability	9,794,581.00	924,884,083.00	924,884,083.00			924,884,083.00	
Net OPEB Obligation	26,386,950.00	2,872,545.00	12,667,126.00	7,294,979.00	2,995,739.00	16,966,366.00	
Compensated Absences Payable			26,386,950.00	912,768.00		27,299,718.00	21,839,774.00
Governmental activities long-term liabilities	2,734,137,478.00	792,942,186.00	3,527,079,664.00	1,196,448,120.00	325,961,849.00	4,397,565,935.00	173,412,601.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2014-15 Actual</b>			<b>2015-16 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	619,382,433.87		619,382,433.87			632,368,331.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	103,963.90		103,963.90			102,237.02
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2014-15</b>			<b>Adjustments to 2015-16</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2015-16 P2 Report</b>			<b>2016-17 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	102,237.02		102,237.02	101,514.10		101,514.10
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)			102,237.02			101,514.10
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2015-16 Actual</b>			<b>2016-17 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	4,780,641.46		4,780,641.46	4,924,061.00		4,924,061.00
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)	601,551,399.83		601,551,399.83	615,828,690.00		615,828,690.00
5. Unsecured Roll Taxes (Object 8042)	20,285,627.01		20,285,627.01	20,475,912.00		20,475,912.00
6. Prior Years' Taxes (Object 8043)	(90,197.00)		(90,197.00)	(333,212.00)		(333,212.00)
7. Supplemental Taxes (Object 8044)	11,667,953.02		11,667,953.02	10,219,566.00		10,219,566.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(18,883,377.00)		(18,883,377.00)	(24,261,810.00)		(24,261,810.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	22,294,336.48		22,294,336.48	2,105,692.00		2,105,692.00
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)	(105,583,327.00)		(105,583,327.00)	(112,042,877.00)		(112,042,877.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	536,023,056.80	0.00	536,023,056.80	516,916,022.00	0.00	516,916,022.00
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)	536,023,056.80	0.00	536,023,056.80	516,916,022.00	0.00	516,916,022.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			11,712,308.17			11,454,002.21
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			11,712,308.17			11,454,002.21
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	392,674,503.00		392,674,503.00	454,265,874.00		454,265,874.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	10,622,628.00		10,622,628.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	403,297,131.00	0.00	403,297,131.00	454,265,874.00	0.00	454,265,874.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,273,866,562.88		1,273,866,562.88	1,269,636,008.00		1,269,636,008.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,620,373.38		4,620,373.38	2,850,000.00		2,850,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2015-16 Actual</b>			<b>2016-17 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			619,382,433.87			632,368,331.65
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9834			0.9929
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			632,368,331.65			661,595,592.83
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			536,023,056.80			516,916,022.00
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)			12,268,442.40			12,181,692.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			108,057,583.02			156,133,573.04
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			108,057,583.02			156,133,573.04
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])			2,344,614.52			1,514,218.92
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			538,367,671.32			518,430,240.92
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)			105,712,968.50			154,619,354.12
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			538,367,671.32			
b. State Subventions (Line D8)			105,712,968.50			
c. Less: Excluded Appropriations (Line C23)			11,712,308.17			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			632,368,331.65			



**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) 33,986,046.17
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) 1,108,773,521.79

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.07%

**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)	28,460,216.15
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	20,493,541.89
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,155,202.96
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)	52,108,961.00
9. Carry-Forward Adjustment (Part IV, Line F)	(2,354,432.66)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	49,754,528.34

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	762,509,795.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	145,123,623.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	143,830,849.07
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,689,610.79
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	979,949.66
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	473,985.98
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,776,513.16
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)	176,697.75
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)	14,670.85
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)	99,620,137.91
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)	8,962.40
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)	723,198.36
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	26,348,601.01
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	59,292,660.50
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)	1,251,569,257.11

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

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

4.16%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2017-18 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

3.98%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>52,108,961.00</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>4,235,204.50</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.69%) 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 (4.69%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.69%) times Part III, Line B18); zero if positive	<u>(2,354,432.66)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(2,354,432.66)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.98%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,177,216.33) is applied to the current year calculation and the remainder (\$-1,177,216.33) is deferred to one or more future years:	<u>4.07%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-784,810.89) is applied to the current year calculation and the remainder (\$-1,569,621.77) is deferred to one or more future years:	<u>4.10%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(2,354,432.66)</u>

Approved indirect cost rate: 4.69%  
Highest rate used in any program: 4.69%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	31,977,769.92	1,499,757.41	4.69%
01	3310	19,082,076.00	894,949.36	4.69%
01	3311	202,419.14	9,493.46	4.69%
01	3315	763,787.24	35,821.62	4.69%
01	3320	1,081,086.93	50,702.98	4.69%
01	3327	1,122,625.20	52,651.12	4.69%
01	3385	283,746.23	13,307.70	4.69%
01	3410	1,082,012.65	50,746.39	4.69%
01	3550	1,044,769.80	48,999.70	4.69%
01	4035	7,128,575.25	334,330.18	4.69%
01	4124	1,295,701.27	60,768.38	4.69%
01	4201	239,014.03	11,209.76	4.69%
01	4203	6,621,120.64	132,422.41	2.00%
01	4510	63,533.11	2,979.71	4.69%
01	5640	1,426,542.25	66,904.84	4.69%
01	5810	7,257,402.80	188,560.95	2.60%
01	6010	2,620,754.20	122,913.38	4.69%
01	6230	1,078,276.90	50,571.19	4.69%
01	6264	1,203,000.97	56,420.75	4.69%
01	6382	732.00	34.32	4.69%
01	6385	293,173.72	13,749.84	4.69%
01	6386	225,757.61	10,588.04	4.69%
01	6387	12,663.71	593.93	4.69%
01	6501	34,556.31	1,620.69	4.69%
01	6510	3,141,913.31	147,355.73	4.69%
01	6515	109,963.74	5,157.30	4.69%
01	6520	545,201.00	25,569.93	4.69%
01	7090	2,348.32	70.45	3.00%
01	7091	2,440.47	73.21	3.00%
01	7220	154,121.25	7,228.28	4.69%
01	7405	121,234.12	5,685.88	4.69%
01	7810	479,695.43	21,401.91	4.46%
01	9010	7,552,568.11	255,630.43	3.38%
11	6391	660,879.25	30,995.24	4.69%
11	9010	17,976.20	835.84	4.65%
12	5025	430,274.40	20,179.87	4.69%
12	6052	52,535.86	2,463.93	4.69%
12	6060	406,054.06	19,043.94	4.69%
12	6105	19,079,404.05	894,824.05	4.69%
12	9010	5,931,566.55	240,041.92	4.05%
13	5310	50,430,817.44	623,726.95	1.24%
13	5320	3,381,115.03	158,574.30	4.69%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
13	9010	179,289.67	8,408.68	4.69%



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,882,450.31	3,882,450.31
2. State Lottery Revenue	8560	15,709,870.04		5,459,229.88	21,169,099.92
3. Other Local Revenue	8600-8799	289,548.00		96,484.00	386,032.00
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	(15,999,418.04)	15,999,418.04		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	15,999,418.04	9,438,164.19	25,437,582.23
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00	10,879,604.27		10,879,604.27
2. Classified Salaries	2000-2999	0.00	799,970.90		799,970.90
3. Employee Benefits	3000-3999	0.00	4,319,842.87		4,319,842.87
4. Books and Supplies	4000-4999	0.00		3,631,462.51	3,631,462.51
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			15,000.00	15,000.00
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 )		0.00	15,999,418.04	3,646,462.51	19,645,880.55
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	5,791,701.68	5,791,701.68
<b>D. COMMENTS:</b>					
Item 5c: Total \$15,000 - (account 5841 - software licenses) - online access to instructional / reference tools for students, teachers, librarians, families & public to support Common Core state standards and subject matter instruction. - Teen Health and Wellness - Real Life (\$15,000)					

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	1,287,942,575.34
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	91,010,910.71
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	979,949.66
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,010,227.57
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,490,777.34
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	12,482,765.46
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	20,117,839.11
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)				38,081,559.14
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	1,137,144.41
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)				1,159,987,249.90

<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		101,741.37
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,401.33
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,094,708,441.11	10,583.56
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)	1,094,708,441.11	10,583.56
B. Required effort (Line A.2 times 90%)	985,237,597.00	9,525.20
C. Current year expenditures (Line I.E and Line II.B)	1,159,987,249.90	11,401.33
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	----- 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)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	23,736,008.28	14,762,699.25	82,754,548.04	54,219,619.86	108,585,657.57	0.00	16,885,984.98
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	4,248.51	4,248.51	4,248.51	4,248.51	4,824.00		8,832.00
1110 Regular Education, K-12	26.20	26.20	26.20	26.20	49.11		
3100 Alternative Schools	47.93	47.93	47.93	47.93	113.85		
3200 Continuation Schools	34.75	34.75	34.75	34.75	53.76		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools	12.50	12.50	12.50	12.50	24.44		2.00
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	126.08	126.08	126.08	126.08	143.29		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	1,215.77	1,215.77	1,215.77	1,215.77	1,437.60		1,846.00
6000 ROC/P	47.59	47.59	47.59	47.59	54.25		
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					3.34		
-- Child Development (Fund 12)	135.00	135.00	135.00	135.00	196.98		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	5,894.33	5,894.33	5,894.33	5,894.33	6,900.62	0.00	10,680.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	1,300,943.83	0.00	1,300,943.83	58,101.01	1,359,044.84	
1110	Regular Education, K-12	527,417,493.49	216,350,042.62	743,767,536.11	33,217,149.46	776,984,685.57	
3100	Alternative Schools	4,193,184.81	1,552,745.27	5,745,930.08	256,617.03	6,002,547.11	
3200	Continuation Schools	9,622,803.77	3,218,367.67	12,841,171.44	573,495.20	13,414,666.64	
3300	Independent Study Centers	5,142,860.93	1,880,447.56	7,023,308.49	313,665.60	7,336,974.09	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	2,213,240.66	759,863.35	2,973,104.01	132,780.79	3,105,884.80	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	2,112,623.66	0.00	2,112,623.66	94,351.17	2,206,974.83	
4110	Regular Education, Adult	27,491.68	0.00	27,491.68	1,227.80	28,719.48	
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	18,897,677.10	6,008,132.73	24,905,809.83	1,112,309.92	26,018,119.75	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	312,170,780.00	61,733,434.31	373,904,214.31	16,698,809.19	390,603,023.50	
6000	Regional Occupational Ctr/Prg (ROC/P)	7,695,490.80	2,270,401.93	9,965,892.73	445,083.35	10,410,976.08	
<b>Other Goals</b>							
7110	Nonagency - Educational	20,117,839.11	0.00	20,117,839.11	898,475.98	21,016,315.09	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	979,949.66	0.00	979,949.66	43,765.20	1,023,714.86	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services					1,311,625.10	
----	Enterprise					473,985.98	
----	Facilities Acquisition & Construction					629,183.93	
----	Other Outgo					16,911,430.31	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		7,171,082.55	7,171,082.55	4,182,254.12	11,353,336.67	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,248,633.27)	(2,248,633.27)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	911,892,379.50	300,944,517.99	1,212,836,897.49	55,779,452.55	1,287,942,575.36	

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
0001	Pre-Kindergarten	923,906.19	275,536.00	2,070.26	0.00	56,309.74	0.00	0.00			43,121.64	0.00	1,300,943.83
1110	Regular Education, K-12	522,782,593.16	599,804.99	169,396.39	78,112.69	64,761.50	0.00	3,713,224.85			9,599.91	0.00	527,417,493.49
3100	Alternative Schools	3,333,842.38	0.00	62,126.68	365,380.61	322,166.04	0.00	0.00			109,669.10	0.00	4,193,184.81
3200	Continuation Schools	6,180,335.37	51,043.38	60,293.31	1,505,468.42	1,469,840.24	33,752.00	0.00			322,071.05	0.00	9,622,803.77
3300	Independent Study Centers	3,843,566.45	1,506.73	144,884.00	762,991.12	312,181.06	0.00	0.00			77,731.57	0.00	5,142,860.93
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,483,649.29	0.00	0.00	412,624.84	251,484.04	0.00	0.00			65,482.49	0.00	2,213,240.66
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	1,316,901.41	620,625.61	2,943.56	171,211.74	0.00	941.34	0.00			0.00	0.00	2,112,623.66
4110	Regular Education, Adult	16,061.10	8,540.61	0.00	2,729.48	0.00	0.00	160.49			0.00	0.00	27,491.68
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	15,359,816.36	2,122,588.78	972,913.90	133,309.98	309,048.08	0.00	0.00			0.00	0.00	18,897,677.10
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	219,641,627.60	10,397,624.49	4,128,153.95	860,324.19	57,202,629.31	19,863,394.03	0.00			68,064.03	8,962.40	312,170,780.00
6000	ROC/P	6,459,545.88	1,022,930.18	7,728.36	124,523.64	80,693.05	0.00	0.00			69.69	0.00	7,695,490.80
<b>Other Goals</b>													
7110	Nonagency - Educational	18,863,677.38	1,037,439.99	0.00	194,784.48	7,936.64	0.00	0.00			14,000.62	0.00	20,117,839.11
7150	Nonagency - Other	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		979,949.66		0.00	0.00	979,949.66
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
<b>Total Direct Charged Costs</b>		800,205,522.57	16,137,640.76	5,550,510.41	4,611,461.19	60,077,049.70	19,898,087.37	3,713,385.34	979,949.66	0.00	709,810.10	8,962.40	911,892,379.50

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	126,477,185.03	75,908,717.20	13,964,140.39	216,350,042.62
3100	Alternative Schools	779,968.09	772,777.18	0.00	1,552,745.27
3200	Continuation Schools	1,426,865.30	1,791,502.37	0.00	3,218,367.67
3300	Independent Study Centers	1,034,499.67	845,947.89	0.00	1,880,447.56
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	372,122.19	384,578.99	3,162.17	759,863.35
3700	Specialized Secondary Program	0.00	0.00	0.00	0.00
3800	Career Technical Educator	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Center	0.00	0.00	0.00	0.00
4620	Adult Correctional Educator	0.00	0.00	0.00	0.00
4630	Adult Career Technical Educator	0.00	0.00	0.00	0.00
4760	Bilingual	3,753,373.18	2,254,759.55	0.00	6,008,132.73
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	36,193,198.85	22,621,553.04	2,918,682.42	61,733,434.31
6000	ROC/P	1,416,743.57	853,658.36	0.00	2,270,401.93
<b>Other Goals</b>					
7110	Nonagency - Educationa	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		52,557.03		52,557.03
--	Child Development (Fund 12)	4,018,919.57	3,099,605.95	0.00	7,118,525.52
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		175,472,875.45	108,585,657.56	16,885,984.98	300,944,517.99



<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	8,776,513.16
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	28,712,895.85
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	20,538,676.80
5	Total Central Administration Costs in General Fund and Charter Schools Fund	58,028,085.81
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	911,892,379.50
2	Total Allocated Costs (from Form PCR, Column 2, Total)	300,944,517.99
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,212,836,897.49
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	723,198.36
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	26,458,205.48
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	59,292,660.50
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	86,474,064.34
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		1,299,310,961.83
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.47%

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)	1,311,625.10				1,311,625.10
Enterprise (Objects 1000-5999, 6400, and 6500)		473,985.98			473,985.98
Facilities Acquisition & Construction (Objects 1000-6500)			629,183.93		629,183.93
Other Outgo (Objects 1000-7999)				16,911,430.31	16,911,430.31
<b>Total Other Costs</b>	<b>1,311,625.10</b>	<b>473,985.98</b>	<b>629,183.93</b>	<b>16,911,430.31</b>	<b>19,326,225.32</b>

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	(16,112,260.16)	0.00	(2,248,633.27)				
Other Sources/Uses Detail					13,670,451.63	12,482,765.46		
Fund Reconciliation							43,541,721.88	9,614,846.21
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	6,803.00	0.00	32,732.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							24,098.00	63,337.81
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	549,113.03	0.00	1,176,553.71	0.00				
Other Sources/Uses Detail					6,200,996.55	0.36		
Fund Reconciliation							7,846,999.77	12,828,584.56
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,212,078.69	0.00	1,039,347.39	0.00				
Other Sources/Uses Detail					406,064.50	0.00		
Fund Reconciliation							408,430.77	26,349,454.24
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	159.84		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					634,782.00	359,880.00		
Fund Reconciliation							0.00	28,190.00
21 BUILDING FUND								
Expenditure Detail	10,848,257.69	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							14,689,636.36	17,283,530.11
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,445,898.90	0.00						
Other Sources/Uses Detail					0.00	11,959,077.59		
Fund Reconciliation							272,563.79	3,491,398.23
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	49,397.13	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	20,808.37
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	198.95	0.00						
Other Sources/Uses Detail					14,852.00	3,025,263.43		
Fund Reconciliation							852.42	434,019.39
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	512.77	0.00						
Other Sources/Uses Detail					6,900,000.00	0.00		
Fund Reconciliation							3,493,380.36	163,514.43
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>16,112,260.16</b>	<b>(16,112,260.16)</b>	<b>2,248,633.27</b>	<b>(2,248,633.27)</b>	<b>27,827,146.68</b>	<b>27,827,146.68</b>	<b>70,277,683.35</b>	<b>70,277,683.35</b>

# San Diego Unified School District

## Technical Review Checks

### 2015-16 Unaudited Actuals

SACS2016ALL Financial Reporting Software - 2016.2.0  
9/8/2016 9:47:43 AM

37-68338-0000000

Unaudited Actuals  
2015-16 Unaudited Actuals  
Technical Review Checks

San Diego Unified

San Diego 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

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

ACCOUNT	RESOURCE	OBJECT	VALUE
<u>FD - RS - PY - GO - FN - OB</u>			

67-7690-0-0000-0000-8699	7690	8699	3,493.00
--------------------------	------	------	----------

Explanation: This exception is a result of the entries made to record CALSTRS On-Behalf Pension Contributions in resource 76900, as required under GASB 68. Since Fund 67 does not accept revenue object code 8590, we used revenue object code 8699, which resulted in this exception.

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
------	----------	--------	-------

21	9010	5600	-22,578.31
----	------	------	------------

Explanation: Fund 21 error is due to an accrual credit that never cleared on GL Journal ACR0339163. There are not sufficient expenses by object code (5600) to offset the credit, resulting in a net negative object balance.

51	0000	8629	-96,604.00
----	------	------	------------

Explanation: SDUSD was required to reclassify accounting records for Fund 51 to match the San Diego County Office of Education. The negative balance for Object 8629 resulted from the Fund 51 reclassification.

### SUPPLEMENTAL CHECKS

San Diego Unified School District Page 2  
**Technical Review Checks**  
**2015-16 Unaudited Actuals**

**EXPORT CHECKS**

Checks Completed.

# San Diego Unified School District

## Technical Review Checks

### 2016-17 Original Budget

SACS2016ALL Financial Reporting Software - 2016.2.0  
9/8/2016 10:02:46 AM

37-68338-000000

Unaudited Actuals  
2016-17 Budget  
Technical Review Checks

San Diego Unified

San Diego 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

**EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.** EXCEPTION

FUND	RESOURCE	NEG. EFB
01	5810	-2,937.67

Explanation: The actual 2015-16 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2016-17.

Total of negative resource balances for Fund 01	-2,937.67
---	-----------

13	5310	-143,272.86
----	------	-------------

Explanation: The actual 2015-16 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2016-17.

Total of negative resource balances for Fund 13	-143,272.86
---	-------------

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

FUND	RESOURCE	OBJECT	VALUE
01	5810	9790	-2,937.67

Explanation: The actual 2015-16 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2016-17.

13	5310	9790	-143,272.86
----	------	------	-------------

Explanation: The actual 2015-16 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2016-17.

San Diego Unified School District Page 2  
**Technical Review Checks**  
**2016-17 Original Budget**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.