

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 07, 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:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high-school districts or future apportionments may be affected. (EC 41372)	62.55%
	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	\$459,586,510.20
	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.	\$459,586,510.20
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	3.88%
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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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



Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>							
1) LCOFF Sources		8010-8099	665,941,308.00	665,941,308.00	0.00	693,238,706.00	4.1%
2) Federal Revenue		8100-8299	723,796.00	55,059,027.65	63,918,593.00	64,068,593.00	14.9%
3) Other State Revenue		8300-8599	54,852,964.23	93,708,704.14	148,561,668.37	120,273,814.00	-19.0%
4) Other Local Revenue		8600-8799	12,607,401.34	11,065,413.20	8,885,035.00	16,982,663.00	-28.3%
5) TOTAL REVENUES			734,125,469.57	159,833,144.99	893,958,614.56	894,563,776.00	0.1%
<b>B. EXPENDITURES</b>							
1) Certificated Salaries		1000-1999	296,057,857.61	83,781,299.17	379,839,156.78	374,594,562.00	-1.4%
2) Classified Salaries		2000-2999	73,667,740.72	43,422,885.75	117,090,626.47	116,212,317.00	-0.8%
3) Employee Benefits		3000-3999	132,280,517.05	69,551,565.89	201,832,082.94	211,555,044.00	4.8%
4) Books and Supplies		4000-4999	13,136,908.52	19,004,459.74	32,141,368.26	78,323,553.00	143.7%
5) Services and Other Operating Expenditures		5000-5999	54,022,133.45	42,126,367.53	98,148,500.98	104,640,515.00	8.8%
6) Capital Outlay		6000-6999	1,673,504.73	471,591.38	2,145,096.11	1,756,313.00	-18.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	11,482.00	457,094.07	468,576.07	200,000.00	-57.3%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(9,611,781.78)	8,265,452.73	(1,346,329.05)	(1,188,619.00)	-11.7%
9) TOTAL EXPENDITURES		7300-7399	561,238,362.30	267,080,716.26	828,319,078.56	886,093,705.00	7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
			172,887,107.27	(107,247,571.27)	65,639,536.00	8,470,071.00	-87.1%
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In		8900-8929	2,200,000.00	0.00	2,200,000.00	500,000.00	-77.3%
b) Transfers Out		7600-7629	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.0%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(111,734,757.23)	111,734,757.23	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(113,534,757.23)	111,734,757.23	(1,800,000.00)	(3,500,000.00)	94.4%

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>	59,352,350.04	4,487,185.96	63,839,536.00	9,299,250.00	(4,329,179.00)	4,970,071.00	-92.2%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	90,245,078.83	24,894,487.61	115,139,566.44	149,597,428.87	29,450,621.93	179,048,050.80	55.5%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	90,245,078.83	24,894,487.61	115,139,566.44	149,597,428.87	29,450,621.93	179,048,050.80	55.5%
d) Other Restatements	0.00	68,948.36	68,948.36	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)	90,245,078.83	24,963,435.97	115,208,514.80	149,597,428.87	29,450,621.93	179,048,050.80	55.4%
2) Ending Balance, June 30 (E + F1e)	149,597,428.87	29,450,621.93	179,048,050.80	158,896,678.87	25,121,442.93	184,018,121.80	2.8%
Components of Ending Fund Balance							
a) Nonspendable	401,900.00	0.00	401,900.00	0.00	0.00	0.00	-100.0%
Revolving Cash	1,513,012.74	0.00	1,513,012.74	0.00	0.00	0.00	-100.0%
Stores	600,961.68	0.00	600,961.68	0.00	0.00	0.00	-100.0%
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	29,450,621.93	29,450,621.93	0.00	25,121,443.93	25,121,443.93	-14.7%
c) Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned	54,200,000.00	0.00	54,200,000.00	66,400,000.00	0.00	66,400,000.00	22.5%
Other Assignments	16,646,382.00	0.00	16,646,382.00	17,801,874.00	0.00	17,801,874.00	6.9%
e) Unassigned/unappropriated	76,235,172.45	0.00	76,235,172.45	74,694,804.87	(1.00)	74,694,803.87	-2.0%
Reserve for Economic Uncertainties							
Unassigned/Unappropriated Amount							

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)	
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	176,472,312.30	31,864,659.47	208,336,971.77			
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	401,900.00	0.00	401,900.00			
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	2,446,534.38	772,537.66	3,219,072.04			
4) Due from Grantor Government		9290	4,671,006.46	24,605,528.10	29,276,534.56			
5) Due from Other Funds		9310	5,696,746.21	1,268.69	5,698,014.90			
6) Stores		9320	1,513,012.74	0.00	1,513,012.74			
7) Prepaid Expenditures		9330	600,961.68	0.00	600,961.68			
8) Other Current Assets		9340	21,579.18	0.00	21,579.18			
9) TOTAL ASSETS			191,824,052.95	57,243,993.92	249,068,046.87			
<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	42,080,503.42	15,096,345.30	57,176,848.72			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	146,120.66	12,697,026.69	12,843,147.35			
6) TOTAL LIABILITIES			42,226,624.08	27,793,371.99	70,019,996.07			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30								

Description (must agree with line F2) (G9 + H2) - (J6 + J2)	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)					
	149,597,428.87	29,450,621.93	179,048,050.80								

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>							
Principal Apportionment State Aid - Current Year	432,534,960.09	0.00	432,534,960.09	478,528,696.00	0.00	478,528,696.00	10.6%
Education Protection Account State Aid - Current Year	103,646,701.00	0.00	103,646,701.00	102,445,074.00	0.00	102,445,074.00	-1.2%
State Aid - Prior Years	(377,414.00)	0.00	(377,414.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	499,280.28	0.00	499,280.28	373,219.00	0.00	373,219.00	-25.2%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	774,523.57	0.00	774,523.57	1,589,486.00	0.00	1,589,486.00	105.2%
County & District Taxes Secured Roll Taxes	72,058,048.54	0.00	72,058,048.54	95,171,601.00	0.00	95,171,601.00	32.1%
Unsecured Roll Taxes	631,122.70	0.00	631,122.70	2,140,742.00	0.00	2,140,742.00	239.2%
Prior Years' Taxes	1,822,176.32	0.00	1,822,176.32	1,338,933.00	0.00	1,338,933.00	-26.5%
Supplemental Taxes	3,228,911.36	0.00	3,228,911.36	1,400,667.00	0.00	1,400,667.00	-56.8%
Education Revenue Augmentation Fund (ERAF)	31,541,055.24	0.00	31,541,055.24	2,793,276.00	0.00	2,793,276.00	-91.1%
Community Redevelopment Funds (SB 617/699/1992)	19,741,720.64	0.00	19,741,720.64	7,538,031.00	0.00	7,538,031.00	-61.8%
Penalties and Interest from Delinquent Taxes	113,181.62	0.00	113,181.62	245,966.00	0.00	245,966.00	117.3%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	29,051.29	0.00	29,051.29	0.00	0.00	0.00	-100.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	(14,525.65)	0.00	(14,525.65)	(93,903.00)	0.00	(93,903.00)	546.5%
Subtotal, LCFF Sources	666,228,793.00	0.00	666,228,793.00	693,471,788.00	0.00	693,471,788.00	4.1%
<b>LCFF Transfers</b>							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(287,485.00)	0.00	(287,485.00)	(233,082.00)	0.00	(233,082.00)	-18.9%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES	665,941,308.00	0.00	665,941,308.00	693,238,706.00	0.00	693,238,706.00	4.1%
<b>FEDERAL REVENUE</b>							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	12,157,999.18	12,157,999.18	0.00	12,222,924.00	12,222,924.00	0.5%
Special Education Discretionary Grants	0.00	2,389,792.19	2,389,792.19	0.00	2,330,844.00	2,330,844.00	-2.5%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	533,166.28	533,166.28	0.00	359,558.00	359,558.00	-32.6%
Pass-Through Revenues from Federal Sources	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		29,140,688.26	29,140,688.26		34,700,000.00	34,700,000.00	19.1%
NCLB: Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality		5,324,645.69	5,324,645.69		6,800,000.00	6,800,000.00	27.7%
NCLB: Title III, Immigrant Education Program		0.00	0.00		0.00	0.00	0.0%



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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		3,071,213.00	3,071,213.00		3,071,213.00	3,071,213.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		186,263.02	186,263.02		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		750,000.00	750,000.00		750,000.00	750,000.00	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	346,871.29	34,910,825.47	35,257,696.76	313,220.00	32,659,179.00	32,972,399.00	-6.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>54,852,964.23</b>	<b>93,708,704.14</b>	<b>148,561,668.37</b>	<b>30,285,200.00</b>	<b>89,988,614.00</b>	<b>120,273,814.00</b>	<b>-19.0%</b>



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	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
<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
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00
Sales								
Sale of Equipment/Supplies		8631	24,640.00	0.00	24,640.00	0.00	0.00	0.00
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals		8650	1,137,032.32	133,108.15	1,270,140.47	1,200,058.00	0.00	1,200,058.00
Interest		8660	1,266,368.47	46,756.07	1,313,124.54	1,000,000.00	21,221.00	1,021,221.00
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Plus: Misc Funds Non-LCFF								

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment	14,525.65	0.00	14,525.65	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	10,164,834.90	10,885,548.98	21,050,383.88	6,684,977.00	8,076,407.00	14,761,384.00	-29.9%
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools							
From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools							
From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools							
From Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	12,607,401.34	11,065,413.20	23,672,814.54	8,885,035.00	8,097,628.00	16,982,663.00	-28.3%
TOTAL, REVENUES	734,125,469.57	159,833,144.99	893,958,614.56	732,558,941.00	162,004,835.00	894,563,776.00	0.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	250,912,791.59	59,518,594.74	310,431,386.33	254,002,829.00	59,929,452.00	313,932,281.00	1.1%
Certificated Pupil Support Salaries		1200	17,394,117.30	9,747,686.99	27,141,804.29	17,817,861.00	7,598,464.00	25,416,325.00	-6.4%
Certificated Supervisors' and Administrators' Salaries		1300	21,616,828.72	5,719,507.25	27,336,335.97	21,612,808.00	2,881,028.00	24,493,836.00	-10.4%
Other Certificated Salaries		1900	6,134,120.00	8,795,510.19	14,929,630.19	4,643,250.00	6,108,890.00	10,752,140.00	-28.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			296,057,857.61	83,781,299.17	379,839,156.78	288,076,748.00	76,517,834.00	374,594,582.00	-1.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,630,826.74	26,231,721.94	29,862,548.68	3,495,324.00	25,896,819.00	29,392,143.00	-1.6%
Classified Support Salaries		2200	27,280,250.82	8,924,565.64	36,204,816.46	27,949,776.00	8,165,833.00	36,115,609.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	18,814,207.34	4,556,514.79	23,370,722.13	19,287,196.00	3,838,930.00	23,126,126.00	-1.0%
Clerical, Technical and Office Salaries		2400	19,471,235.37	2,607,424.37	22,078,659.74	19,913,838.00	2,141,719.00	22,055,557.00	-0.1%
Other Classified Salaries		2900	4,471,220.45	1,102,659.01	5,573,879.46	4,662,675.00	860,207.00	5,522,882.00	-0.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			73,667,740.72	43,422,885.75	117,090,626.47	75,308,809.00	40,903,508.00	116,212,317.00	-0.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	31,478,305.85	32,229,997.82	63,708,303.67	37,484,190.00	32,542,372.00	70,026,562.00	9.9%
PERS		3201-3202	7,557,545.16	3,711,537.30	11,269,082.46	8,734,053.00	3,701,858.00	12,435,911.00	10.4%
OASDI/Medicare/Alternative		3301-3302	9,232,438.62	3,855,682.39	13,088,121.01	9,769,821.00	3,467,146.00	13,236,967.00	1.1%
Health and Welfare Benefits		3401-3402	69,202,963.33	24,476,925.45	93,679,888.78	74,239,908.00	22,985,010.00	97,224,918.00	3.8%
Unemployment Insurance		3501-3502	233,637.00	63,832.86	297,469.86	187,576.00	55,438.00	243,014.00	-18.3%
Workers' Compensation		3601-3602	6,488,034.18	2,226,440.15	8,714,474.33	6,508,740.00	1,953,084.00	8,461,824.00	-2.9%
OPEB, Allocated		3701-3702	666,538.33	229,971.28	896,509.61	596,822.00	215,715.00	812,537.00	-9.4%
OPEB, Active Employees		3751-3752	7,421,054.57	2,757,178.64	10,178,233.21	6,858,661.00	2,254,650.00	9,113,311.00	-10.5%
Other Employee Benefits		3901-3902	0.01	0.00	0.01	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			132,280,517.05	69,551,565.89	201,832,082.94	144,379,771.00	67,175,273.00	211,555,044.00	4.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,417,736.78	3,935,325.22	6,353,062.00	17,301,351.00	2,972,535.00	20,273,886.00	219.1%
Books and Other Reference Materials		4200	121,293.05	618,962.79	740,255.84	64,237.00	534,140.00	598,377.00	-19.2%
Materials and Supplies		4300	9,297,094.82	7,782,794.37	17,079,889.19	21,359,991.00	32,538,525.00	53,898,506.00	215.6%

Description	Resource Codes	Object Codes	2016-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,289,135.16	6,664,672.46	7,953,807.62	752,644.00	2,792,180.00	3,544,824.00	-55.4%
Food		4700	11,648.71	2,704.90	14,353.61	2,500.00	5,460.00	7,960.00	44.5%
TOTAL, BOOKS AND SUPPLIES			13,136,908.52	19,004,459.74	32,141,368.26	39,480,713.00	38,842,840.00	78,323,553.00	143.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	267,273.15	11,299,583.20	11,566,856.35	300,000.00	11,225,000.00	11,525,000.00	-0.4%
Travel and Conferences		5200	493,379.51	989,702.14	1,483,081.65	458,927.00	571,696.00	1,030,623.00	-30.5%
Dues and Memberships		5300	138,691.79	53,923.00	192,614.79	95,595.00	2,400.00	97,995.00	-49.1%
Insurance		5400 - 5450	633.50	378.00	1,011.50	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	10,226,357.91	14,841.85	10,240,999.76	11,823,344.00	10,000.00	11,833,344.00	15.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,254,365.55	1,969,333.02	14,223,698.57	13,713,921.00	1,191,862.00	14,905,783.00	4.8%
Transfers of Direct Costs		5710	1,092,155.28	(1,092,155.28)	0.00	1,534,319.00	(1,534,319.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(450,327.57)	(645,744.03)	(1,096,071.60)	(401,918.00)	(186,736.00)	(588,654.00)	-46.3%
Professional/Consulting Services and Operating Expenditures		5800	25,481,277.81	29,442,139.55	54,923,417.36	26,093,838.00	35,404,565.00	61,498,403.00	12.0%
Communications		5900	4,518,326.52	94,566.08	4,612,892.60	4,322,745.00	15,276.00	4,338,021.00	-6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,022,133.45	42,126,367.53	96,148,500.98	57,940,771.00	46,699,744.00	104,640,515.00	8.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	8,813.40	0.00	8,813.40	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	637,344.22	258,831.80	896,176.02	225,000.00	417,967.00	642,967.00	-28.3%
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	885,530.44	201,572.78	1,087,103.22	99,890.00	268,456.00	368,346.00	-66.1%
Equipment Replacement		6500	141,816.67	11,186.80	153,003.47	745,000.00	0.00	745,000.00	386.9%
TOTAL CAPITAL OUTLAY			1,673,504.73	471,591.38	2,145,096.11	1,069,890.00	686,423.00	1,756,313.00	-18.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	11,482.00	0.00	11,482.00	0.00	0.00	0.00	-100.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	457,094.07	457,094.07	0.00	200,000.00	200,000.00	-56.2%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,482.00	457,094.07	468,576.07	0.00	200,000.00	200,000.00	-57.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(8,265,452.73)	8,265,452.73	0.00	(7,334,936.00)	7,334,936.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,346,329.05)	0.00	(1,346,329.05)	(1,188,619.00)	0.00	(1,188,619.00)	-11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,611,781.78)	8,265,452.73	(1,346,329.05)	(8,523,555.00)	7,334,936.00	(1,188,619.00)	-11.7%
TOTAL EXPENDITURES			561,238,362.30	267,080,716.26	828,319,078.56	607,733,147.00	278,360,558.00	886,093,705.00	7.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	2,200,000.00	0.00	2,200,000.00	500,000.00	0.00	500,000.00	-77.3%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,200,000.00	0.00	2,200,000.00	500,000.00	0.00	500,000.00	-77.3%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(111,734,757.23)	111,734,757.23	0.00	(112,026,544.00)	112,026,544.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(111,734,757.23)	111,734,757.23	0.00	(112,026,544.00)	112,026,544.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(113,534,757.23)	111,734,757.23	(1,800,000.00)	(115,526,544.00)	112,026,544.00	(3,500,000.00)	94.4%



Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.00	1.00
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Pr	0.01	0.01
5640	Medi-Cal Billing Option	2,330,282.00	2,277,733.00
6230	California Clean Energy Jobs Act	9,524,184.74	9,482,404.74
6264	Educator Effectiveness	5,241,619.37	2,624,726.37
6300	Lottery: Instructional Materials	8,728,433.93	8,728,433.93
9010	Other Restricted Local	3,626,101.88	2,008,144.88
Total, Restricted Balance		29,450,621.93	25,121,443.93

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	249,672.00	242,600.00	-2.8%
3) Other State Revenue		8300-8599	2,672,950.00	2,339,503.00	-12.5%
4) Other Local Revenue		8600-8799	321,483.82	223,000.00	-30.6%
5) TOTAL REVENUES			3,244,105.82	2,805,103.00	-13.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	704,277.12	813,227.00	15.5%
2) Classified Salaries		2000-2999	80,463.00	72,052.00	-10.5%
3) Employee Benefits		3000-3999	257,532.90	366,718.00	42.4%
4) Books and Supplies		4000-4999	8,107.47	331,052.00	3983.3%
5) Services and Other Operating Expenditures		5000-5999	93,442.91	145,790.00	56.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,076,263.00	1,076,264.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,203.60	0.00	-100.0%
9) TOTAL EXPENDITURES			2,239,290.00	2,805,103.00	25.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,004,815.82	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>			1,004,815.82	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	94,565.81	1,030,433.27	989.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,565.81	1,030,433.27	989.6%
d) Other Restatements					
		9795	(68,948.36)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,617.45	1,030,433.27	3922.4%
2) Ending Balance, June 30 (E + F1e)			1,030,433.27	1,030,433.27	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			1,030,433.27	1,030,433.27	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	948,901.98		
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	18,776.06		
4) Due from Grantor Government		9290	99,363.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,067,041.04		
<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	36,607.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			36,607.77		
<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)			1,030,433.27		

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	249,672.00	242,600.00	-2.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>249,672.00</b>	<b>242,600.00</b>	<b>-2.8%</b>
<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	1,076,265.00	1,076,264.00	0.0%
Adult Education Block Grant Program	6391	8590	1,181,982.00	1,128,239.00	-4.5%
All Other State Revenue	All Other	8590	414,703.00	135,000.00	-67.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,672,950.00</b>	<b>2,339,503.00</b>	<b>-12.5%</b>

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	10,922.86	0.00	-100.0%
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	310,560.96	223,000.00	-28.2%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>321,483.82</b>	<b>223,000.00</b>	<b>-30.6%</b>
<b>TOTAL, REVENUES</b>			<b>3,244,105.82</b>	<b>2,805,103.00</b>	<b>-13.5%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	639,018.26	751,905.00	17.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	65,258.86	61,322.00	-6.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>704,277.12</b>	<b>813,227.00</b>	<b>15.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	33,233.02	37,427.00	12.6%
Classified Support Salaries		2200	2,946.79	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	7,606.78	6,180.00	-18.8%
Clerical, Technical and Office Salaries		2400	7,658.44	21,081.00	175.3%
Other Classified Salaries		2900	29,017.97	7,364.00	-74.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>80,463.00</b>	<b>72,052.00</b>	<b>-10.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	114,589.99	222,308.00	94.0%
PERS		3201-3202	6,158.51	8,127.00	32.0%
OASDI/Medicare/Alternative		3301-3302	15,289.00	16,845.00	10.2%
Health and Welfare Benefits		3401-3402	96,061.31	93,472.00	-2.7%
Unemployment Insurance		3501-3502	392.50	443.00	12.9%
Workers' Compensation		3601-3602	13,806.31	15,493.00	12.2%
OPEB, Allocated		3701-3702	1,419.93	1,417.00	-0.2%
OPEB, Active Employees		3751-3752	9,817.35	8,613.00	-12.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>257,532.90</b>	<b>366,718.00</b>	<b>42.4%</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	738.13	0.00	-100.0%
Materials and Supplies		4300	7,369.34	331,052.00	4392.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,107.47</b>	<b>331,052.00</b>	<b>3983.3%</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	3,425.05	600.00	-82.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,662.42	25,500.00	12.5%
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	1,229.30	1,800.00	46.4%
Professional/Consulting Services and Operating Expenditures		5800	64,677.00	115,290.00	78.3%
Communications		5900	1,449.14	2,600.00	79.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>93,442.91</b>	<b>145,790.00</b>	<b>56.0%</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	1,076,263.00	1,076,264.00	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>1,076,263.00</b>	<b>1,076,264.00</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	19,203.60	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			19,203.60	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			2,239,290.00	2,805,103.00	25.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<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>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,903,903.73	22,119,012.00	5.8%
3) Other State Revenue		8300-8599	7,538,257.33	8,059,613.00	6.9%
4) Other Local Revenue		8600-8799	1,433,388.00	1,364,720.00	-4.8%
5) TOTAL, REVENUES			29,875,549.06	31,543,345.00	5.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	10,683,576.46	10,659,593.00	-0.2%
2) Classified Salaries		2000-2999	6,693,959.65	6,595,952.00	-1.5%
3) Employee Benefits		3000-3999	8,714,937.75	9,396,953.00	7.8%
4) Books and Supplies		4000-4999	1,468,960.52	3,574,575.00	143.3%
5) Services and Other Operating Expenditures		5000-5999	1,700,816.87	1,107,078.00	-34.9%
6) Capital Outlay		6000-6999	0.00	35,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,056,881.18	934,316.00	-11.6%
9) TOTAL, EXPENDITURES			30,319,132.43	32,303,467.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(443,583.37)	(760,122.00)	71.4%
<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>			(443,583.37)	(760,122.00)	71.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,336,238.77	892,655.40	-33.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,336,238.77	892,655.40	-33.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,336,238.77	892,655.40	-33.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	892,655.40	132,533.87	-85.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	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	(0.47)	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	35,382.34		
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	12,025.23		
4) Due from Grantor Government		9290	1,780,450.05		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,827,857.62		
<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	785,031.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	150,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	170.55		
6) TOTAL, LIABILITIES			935,202.22		
<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)			892,655.40		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	499,196.72	628,697.00	25.9%
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	20,404,707.01	21,490,315.00	5.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,903,903.73</b>	<b>22,119,012.00</b>	<b>5.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	33,202.81	43,000.00	29.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	8105	8590	6,885,344.52	7,416,613.00	7.7%
All Other State Revenue	All Other	8590	619,710.00	600,000.00	-3.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,538,257.33</b>	<b>8,059,613.00</b>	<b>6.9%</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	76,994.90	65,000.00	-15.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	402,815.10	298,056.00	-26.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	823,505.55	818,413.00	-0.6%
Other Local Revenue					
All Other Local Revenue		8699	130,072.45	183,251.00	40.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,433,388.00</b>	<b>1,364,720.00</b>	<b>-4.8%</b>
<b>TOTAL, REVENUES</b>			<b>29,875,549.06</b>	<b>31,543,345.00</b>	<b>5.6%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	9,421,330.86	9,330,878.00	-1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	565,692.20	578,359.00	2.2%
Other Certificated Salaries		1900	696,553.40	750,356.00	7.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,683,576.46</b>	<b>10,659,593.00</b>	<b>-0.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,209,488.22	2,972,016.00	-7.4%
Classified Support Salaries		2200	2,186,116.99	2,323,687.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	471,366.40	445,149.00	-5.6%
Clerical, Technical and Office Salaries		2400	826,988.04	855,100.00	3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,693,959.65</b>	<b>6,595,952.00</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,688,935.74	1,938,001.00	14.7%
PERS		3201-3202	690,349.11	732,338.00	6.1%
OASDI/Medicare/Alternative		3301-3302	615,802.20	575,955.00	-6.5%
Health and Welfare Benefits		3401-3402	4,801,422.83	5,232,706.00	9.0%
Unemployment Insurance		3501-3502	8,709.73	8,602.00	-1.2%
Workers' Compensation		3601-3602	305,488.78	300,936.00	-1.5%
OPEB, Allocated		3701-3702	31,421.51	31,759.00	1.1%
OPEB, Active Employees		3751-3752	572,807.85	576,656.00	0.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,714,937.75</b>	<b>9,396,953.00</b>	<b>7.8%</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	2,431.37	0.00	-100.0%
Materials and Supplies		4300	515,940.88	2,312,514.00	348.2%
Noncapitalized Equipment		4400	112,572.29	15,000.00	-86.7%
Food		4700	838,015.98	1,247,061.00	48.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,468,960.52</b>	<b>3,574,575.00</b>	<b>143.3%</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	79,473.44	53,693.00	-32.4%
Dues and Memberships		5300	1,900.00	4,600.00	142.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	141,985.85	172,824.00	21.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	569,285.54	237,575.00	-58.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	522,507.03	235,196.00	-55.0%
Professional/Consulting Services and Operating Expenditures		5800	293,970.22	304,900.00	3.7%
Communications		5900	91,694.79	98,290.00	7.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,700,816.87</b>	<b>1,107,078.00</b>	<b>-34.9%</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	35,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>35,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,056,881.18	934,316.00	-11.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,056,881.18</b>	<b>934,316.00</b>	<b>-11.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>30,319,132.43</b>	<b>32,303,467.00</b>	<b>6.5%</b>



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	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>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	30,368,040.58	27,216,386.00	-10.4%
3) Other State Revenue		8300-8599	2,080,694.56	2,044,858.00	-1.7%
4) Other Local Revenue		8600-8799	4,251,282.93	4,512,315.00	6.1%
5) TOTAL REVENUES			36,700,018.07	33,773,559.00	-8.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,596,567.55	16,309,998.00	4.6%
3) Employee Benefits		3000-3999	7,188,327.68	7,458,278.00	3.8%
4) Books and Supplies		4000-4999	13,881,879.78	10,582,141.00	-23.8%
5) Services and Other Operating Expenditures		5000-5999	1,215,299.87	1,171,861.00	-3.6%
6) Capital Outlay		6000-6999	294,689.24	2,305,100.00	682.2%
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	270,244.27	254,304.00	-5.9%
9) TOTAL EXPENDITURES			38,447,008.39	38,081,682.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,746,990.32)	(4,308,123.00)	146.6%
<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%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

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>			(1,746,990.32)	(4,308,123.00)	146.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,675,936.67	6,928,946.35	-20.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,675,936.67	6,928,946.35	-20.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,675,936.67	6,928,946.35	-20.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	1,325.00	0.00	-100.0%
Stores					
		9712	936,757.33	0.00	-100.0%
Prepaid Expenditures					
		9713	3,157.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,987,707.02	2,620,823.35	-56.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	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	2,192,525.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,744,065.47		
c) in Revolving Fund		9130	1,325.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,090.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	57,961.30		
4) Due from Grantor Government		9290	5,580,950.76		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	936,757.33		
7) Prepaid Expenditures		9330	3,157.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,517,832.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,034,247.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,548,014.90		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,622.86		
6) TOTAL, LIABILITIES			6,588,885.72		
<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)			6,928,946.35		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	27,250,002.49	27,205,026.00	-0.2%
Donated Food Commodities		8221	3,012,420.95	0.00	-100.0%
All Other Federal Revenue		8290	105,617.14	11,360.00	-89.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>30,368,040.58</b>	<b>27,216,386.00</b>	<b>-10.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,080,694.56	2,044,858.00	-1.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,080,694.56</b>	<b>2,044,858.00</b>	<b>-1.7%</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	4,237,272.26	4,498,936.00	6.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,411.17	8,379.00	-19.5%
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	3,599.50	5,000.00	38.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,251,282.93</b>	<b>4,512,315.00</b>	<b>6.1%</b>
<b>TOTAL, REVENUES</b>			<b>36,700,018.07</b>	<b>33,773,559.00</b>	<b>-8.0%</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	8,270,539.01	8,631,459.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	5,435,180.81	5,616,525.00	3.3%
Clerical, Technical and Office Salaries		2400	1,177,143.90	1,252,926.00	6.4%
Other Classified Salaries		2900	713,703.83	809,088.00	13.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,596,567.55</b>	<b>16,309,998.00</b>	<b>4.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,403,222.10	1,500,599.00	6.9%
OASDI/Medicare/Alternative		3301-3302	1,124,462.69	1,109,757.00	-1.3%
Health and Welfare Benefits		3401-3402	3,885,045.18	4,110,400.00	5.8%
Unemployment Insurance		3501-3502	7,669.82	7,330.00	-4.4%
Workers' Compensation		3601-3602	274,603.24	259,580.00	-5.5%
OPEB, Allocated		3701-3702	28,245.41	23,737.00	-16.0%
OPEB, Active Employees		3751-3752	465,079.24	446,875.00	-3.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,188,327.68</b>	<b>7,458,278.00</b>	<b>3.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,466,895.91	1,110,851.00	-24.3%
Noncapitalized Equipment		4400	22,990.22	112,348.00	388.7%
Food		4700	12,391,993.65	9,358,942.00	-24.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,881,879.78</b>	<b>10,582,141.00</b>	<b>-23.8%</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	11,742.71	9,314.00	-20.7%
Dues and Memberships		5300	512.00	1,216.00	137.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	301,565.37	312,725.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	290,438.35	259,605.00	-10.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	308,045.70	316,308.00	2.7%
Professional/Consulting Services and Operating Expenditures		5800	271,172.89	244,181.00	-10.0%
Communications		5900	31,822.85	28,512.00	-10.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,215,299.87</b>	<b>1,171,861.00</b>	<b>-3.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	129,508.22	2,125,000.00	1540.8%
Equipment		6400	5,775.91	6,000.00	3.9%
Equipment Replacement		6500	159,405.11	174,100.00	9.2%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>294,689.24</b>	<b>2,305,100.00</b>	<b>682.2%</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	270,244.27	254,304.00	-5.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>270,244.27</b>	<b>254,304.00</b>	<b>-5.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>38,447,008.39</b>	<b>38,081,682.00</b>	<b>-1.0%</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	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<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>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	68,112.07	61,000.00	-10.4%
5) TOTAL, REVENUES			68,112.07	61,000.00	-10.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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>			68,112.07	61,000.00	-10.4%
<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	2,200,000.00	500,000.00	-77.3%
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			(2,200,000.00)	(500,000.00)	-77.3%

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>			(2,131,887.93)	(439,000.00)	-79.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,735,155.41	6,603,267.48	-24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,735,155.41	6,603,267.48	-24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,735,155.41	6,603,267.48	-24.4%
2) Ending Balance, June 30 (E + F1e)			6,603,267.48	6,164,267.48	-6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,603,267.48	6,164,267.48	-6.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,576,547.24		
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	26,720.24		
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			6,603,267.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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)			6,603,267.48		

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%
Interest		8660	68,112.07	61,000.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			68,112.07	61,000.00	-10.4%
<b>TOTAL, REVENUES</b>			68,112.07	61,000.00	-10.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	2,200,000.00	500,000.00	-77.3%
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>			<b>2,200,000.00</b>	<b>500,000.00</b>	<b>-77.3%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(2,200,000.00)</b>	<b>(500,000.00)</b>	<b>-77.3%</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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,758,761.93	700,000.00	-60.2%
5) TOTAL, REVENUES			1,758,761.93	700,000.00	-60.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	246,922.10	296,890.00	20.2%
3) Employee Benefits		3000-3999	92,793.74	127,546.00	37.5%
4) Books and Supplies		4000-4999	4,233,652.55	4,000,000.00	-5.5%
5) Services and Other Operating Expenditures		5000-5999	5,981,082.66	6,000,000.00	-33.2%
6) Capital Outlay		6000-6999	49,647,664.99	140,000,000.00	182.0%
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			63,202,916.04	150,424,436.00	138.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(61,444,154.11)	(149,724,436.00)	143.7%
<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>			(61,444,154.11)	(149,724,436.00)	143.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244,125,643.82	182,681,489.71	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,125,643.82	182,681,489.71	-25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,125,643.82	182,681,489.71	-25.2%
2) Ending Balance, June 30 (E + F1e)			182,681,489.71	32,957,053.71	-82.0%
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	310,875.16	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	182,370,614.55	32,957,053.71	-81.9%
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	194,166,748.70		
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	640,929.65		
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	310,875.16		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			195,118,553.51		
<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	12,437,063.80		
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			12,437,063.80		
<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)			182,681,489.71		



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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,758,758.93	700,000.00	-60.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,758,761.93</b>	<b>700,000.00</b>	<b>-60.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,758,761.93</b>	<b>700,000.00</b>	<b>-60.2%</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%
Classified Supervisors' and Administrators' Salaries		2300	181,248.79	217,082.00	19.8%
Clerical, Technical and Office Salaries		2400	65,673.31	79,808.00	21.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>246,922.10</b>	<b>296,890.00</b>	<b>20.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,688.92	41,232.00	48.9%
OASDI/Medicare/Alternative		3301-3302	17,881.85	22,712.00	27.0%
Health and Welfare Benefits		3401-3402	37,988.58	52,908.00	39.3%
Unemployment Insurance		3501-3502	123.42	148.00	19.9%
Workers' Compensation		3601-3602	4,321.04	5,196.00	20.2%
OPEB, Allocated		3701-3702	444.49	475.00	6.9%
OPEB, Active Employees		3751-3752	4,345.44	4,875.00	12.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>92,793.74</b>	<b>127,546.00</b>	<b>37.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,482,763.19	4,000,000.00	169.8%
Noncapitalized Equipment		4400	2,750,889.36	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,233,652.55</b>	<b>4,000,000.00</b>	<b>-5.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,703.73	0.00	-100.0%
Insurance		5400-5450	1,748,579.99	0.00	-100.0%
Operations and Housekeeping Services		5500	176,838.05	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,299.25	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	195,339.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,711,838.57	6,000,000.00	-10.6%
Communications		5900	45,283.17	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,981,882.66</b>	<b>6,000,000.00</b>	<b>-33.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,540,580.51	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	47,910,766.47	140,000,000.00	192.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	196,318.01	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>49,647,664.99</b>	<b>140,000,000.00</b>	<b>182.0%</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					
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>63,202,916.04</b>	<b>150,424,436.00</b>	<b>138.0%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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 SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<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>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	1,881,517.92	1,900,000.00	1.0%
5) TOTAL, REVENUES			1,881,517.92	1,900,000.00	1.0%
<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	114,956.74	535,000.00	365.4%
6) Capital Outlay		6000-6999	14,095,229.86	500,000.00	-96.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,210,186.60	1,035,000.00	-92.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,328,668.68)	865,000.00	-107.0%
<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>			(12,328,668.68)	865,000.00	-107.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,897,697.34	1,569,028.66	-88.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,897,697.34	1,569,028.66	-88.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,897,697.34	1,569,028.66	-88.7%
2) Ending Balance, June 30 (E + F1e)			1,569,028.66	2,434,028.66	55.1%
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			1,569,028.66	2,434,028.66	55.1%
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	1,633,534.85		
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	18,534.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,652,069.54		
<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	83,040.88		
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			83,040.88		
<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)			1,569,028.66		



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	82,439.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,799,078.80	1,900,000.00	5.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,881,517.92</b>	<b>1,900,000.00</b>	<b>1.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,881,517.92</b>	<b>1,900,000.00</b>	<b>1.0%</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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</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>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	54,445.09	35,000.00	-35.7%
Professional/Consulting Services and Operating Expenditures		5800	60,511.65	500,000.00	726.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>114,956.74</b>	<b>535,000.00</b>	<b>365.4%</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	14,095,229.86	500,000.00	-96.5%
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>14,095,229.86</b>	<b>500,000.00</b>	<b>-96.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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>14,210,186.60</b>	<b>1,035,000.00</b>	<b>-92.7%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,500,767.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	36,143.57	0.00	-100.0%
5) TOTAL REVENUES			23,536,910.57	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	328,207.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	80,684.07	0.00	-100.0%
6) Capital Outlay		6000-6999	21,863,492.45	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			22,272,384.47	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,264,526.10	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>			1,264,526.10	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	619,648.08	1,884,174.18	204.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			619,648.08	1,884,174.18	204.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			619,648.08	1,884,174.18	204.1%
2) Ending Balance, June 30 (E + F1e)			1,884,174.18	1,884,174.18	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			1,884,174.18	1,884,174.18	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	1,882,665.56		
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	1,508.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,884,174.18		
<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)			1,884,174.18		

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	23,500,767.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			23,500,767.00	0.00	-100.0%
<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	36,143.57	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			36,143.57	0.00	-100.0%
<b>TOTAL REVENUES</b>			23,536,910.57	0.00	-100.0%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	144,559.81	0.00	-100.0%
Noncapitalized Equipment		4400	183,648.14	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>328,207.95</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	222.80	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	80,461.27	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>80,684.07</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	47,803.62	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,791,907.42	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	23,781.41	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>21,863,492.45</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	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>22,272,384.47</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>					
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<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>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	6,964,176.94	3,070,000.00	-55.9%
5) TOTAL, REVENUES			6,964,176.94	3,070,000.00	-55.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,369,920.00	1,369,920.00	0.0%
3) Employee Benefits		3000-3999	630,080.00	630,080.00	0.0%
4) Books and Supplies		4000-4999	47,692.19	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	385,321.33	0.00	-100.0%
6) Capital Outlay		6000-6999	22,569.57	1,000,000.00	4330.7%
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			2,455,583.09	3,000,000.00	22.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,508,593.85	70,000.00	-98.4%
<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>			4,508,593.85	70,000.00	-98.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,367,914.14	12,876,507.99	53.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,367,914.14	12,876,507.99	53.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,367,914.14	12,876,507.99	53.9%
2) Ending Balance, June 30 (E + F1e)			12,876,507.99	12,946,507.99	0.5%
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	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,876,507.99	12,946,507.99	0.5%
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	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	13,009,038.72		
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	32,559.19		
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			13,041,597.91		
<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	165,089.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			165,089.92		
<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)			12,876,507.99		

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

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	6,892,093.79	3,000,000.00	-56.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	72,083.15	70,000.00	-2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,964,176.94</b>	<b>3,070,000.00</b>	<b>-55.9%</b>
<b>TOTAL, REVENUES</b>			<b>6,964,176.94</b>	<b>3,070,000.00</b>	<b>-55.9%</b>



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,369,920.00	1,369,920.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,369,920.00</b>	<b>1,369,920.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	190,254.00	190,254.00	0.0%
OASDI/Medicare/Alternative		3301-3302	104,799.00	104,799.00	0.0%
Health and Welfare Benefits		3401-3402	282,176.00	282,176.00	0.0%
Unemployment Insurance		3501-3502	685.00	685.00	0.0%
Workers' Compensation		3601-3602	23,974.00	23,974.00	0.0%
OPEB, Allocated		3701-3702	2,192.00	2,192.00	0.0%
OPEB, Active Employees		3751-3752	26,000.00	26,000.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>630,080.00</b>	<b>630,080.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,692.19	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>47,692.19</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	12,198.30	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	373,123.03	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>385,321.33</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	21,680.90	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	888.67	1,000,000.00	112427.7%
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>22,569.57</b>	<b>1,000,000.00</b>	<b>4330.7%</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>2,455,583.09</b>	<b>3,000,000.00</b>	<b>22.2%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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	3,553,513.00	3,545,867.00	-0.2%
3) Other State Revenue		8300-8599	336,173.00	356,667.00	6.1%
4) Other Local Revenue		8600-8799	49,557,518.00	59,601,726.00	20.3%
5) TOTAL, REVENUES			53,447,204.00	63,504,260.00	18.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	60,240,747.00	50,278,131.00	-16.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,240,747.00	50,278,131.00	-16.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,793,543.00)	13,226,129.00	-294.7%
<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%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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>			(6,793,543.00)	13,226,129.00	-294.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,578,859.00	51,785,316.00	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,578,859.00	51,785,316.00	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,578,859.00	51,785,316.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			51,785,316.00	65,011,445.00	25.5%
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	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	51,785,316.00	65,011,445.00	25.5%
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	51,785,316.00		
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			51,785,316.00		
<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)			51,785,316.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	3,553,513.00	3,545,867.00	-0.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,553,513.00</b>	<b>3,545,867.00</b>	<b>-0.2%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	336,173.00	356,667.00	6.1%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>336,173.00</b>	<b>356,667.00</b>	<b>6.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	44,715,123.00	45,018,778.00	0.7%
Unsecured Roll		8612	2,711,180.00	2,085,909.00	-23.1%
Prior Years' Taxes		8613	839,470.00	680,591.00	-18.9%
Supplemental Taxes		8614	886,003.00	810,920.00	-8.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	141,191.00	172,852.00	22.4%
Interest		8660	254,050.00	174,023.00	-31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,501.00	10,658,653.00	101401.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>49,557,518.00</b>	<b>59,601,726.00</b>	<b>20.3%</b>
<b>TOTAL, REVENUES</b>			<b>53,447,204.00</b>	<b>63,504,260.00</b>	<b>18.8%</b>



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	29,410,000.00	25,140,000.00	-14.5%
Bond Interest and Other Service Charges		7434	30,830,747.00	25,138,131.00	-18.5%
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>60,240,747.00</b>	<b>50,278,131.00</b>	<b>-16.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>60,240,747.00</b>	<b>50,278,131.00</b>	<b>-16.5%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	73,633,578.76	69,189,246.00	-6.0%
5) TOTAL REVENUES			73,633,578.76	69,189,246.00	-6.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	259,744.08	259,498.00	-0.1%
3) Employee Benefits		3000-3999	100,861.10	106,943.00	6.0%
4) Books and Supplies		4000-4999	46,224.74	44,000.00	-4.8%
5) Services and Other Operating Expenses		5000-5999	75,955,693.06	75,976,795.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			76,362,523.00	76,387,236.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,728,944.24)	(7,197,990.00)	163.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	4,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			4,000,000.00	4,000,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,271,055.76	(3,197,990.00)	-351.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	26,413,956.03	27,685,011.79	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,413,956.03	27,685,011.79	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,413,956.03	27,685,011.79	4.8%
2) Ending Net Position, June 30 (E + F1e)			27,685,011.79	24,487,021.79	-11.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	27,685,011.79	24,487,021.79	-11.6%
c) Unrestricted Net Position		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	76,797,308.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	830,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	340,693.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			77,968,002.13		
<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	17,415,008.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	32,867,982.00		
7) TOTAL, LIABILITIES			50,282,990.34		
<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)			27,685,011.79		

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	458,300.10	335,000.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	73,175,278.66	68,779,246.00	-6.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	75,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			73,633,578.76	69,189,246.00	-6.0%
<b>TOTAL, REVENUES</b>			73,633,578.76	69,189,246.00	-6.0%

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	196,549.61	196,550.00	0.0%
Clerical, Technical and Office Salaries		2400	63,194.47	62,948.00	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>259,744.08</b>	<b>259,498.00</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,771.88	36,039.00	17.1%
OASDI/Medicare/Alternative		3301-3302	19,825.39	19,852.00	0.1%
Health and Welfare Benefits		3401-3402	39,774.72	41,091.00	3.3%
Unemployment Insurance		3501-3502	129.90	130.00	0.1%
Workers' Compensation		3601-3602	4,545.56	4,541.00	-0.1%
OPEB, Allocated		3701-3702	467.53	415.00	-11.2%
OPEB, Active Employees		3751-3752	5,346.12	4,875.00	-8.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>100,861.10</b>	<b>106,943.00</b>	<b>6.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	712.87	0.00	-100.0%
Materials and Supplies		4300	17,687.65	23,000.00	30.0%
Noncapitalized Equipment		4400	27,824.22	21,000.00	-24.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>46,224.74</b>	<b>44,000.00</b>	<b>-4.8%</b>



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	825.68	2,800.00	239.1%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	3,345,316.15	3,689,956.00	10.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	248,869.57	319,500.00	28.4%
Transfers of Direct Costs - Interfund		5750	2,083.48	350.00	-83.2%
Professional/Consulting Services and Operating Expenditures		5800	72,356,783.20	71,964,089.00	-0.5%
Communications		5900	1,815.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>75,955,693.08</b>	<b>75,976,795.00</b>	<b>0.0%</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>76,362,523.00</b>	<b>76,387,236.00</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>					
Other Authorized Interfund Transfers In		8919	4,000,000.00	4,000,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			4,000,000.00	4,000,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			4,000,000.00	4,000,000.00	0.0%

Unaudited Actuals  
2015-16 Unaudited Actuals  
Warrant/Pass-Through Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
In County Treasury	9110	(375,180.06)		(375,180.06)			(375,180.06)
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	375,180.06		375,180.06			375,180.06
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL, ASSETS</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	0.00		0.00			0.00
<b>TOTAL, LIABILITIES</b>		0.00	0.00	0.00	0.00	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)	74,232.69	74,004.18	75,945.14	72,748.04	74,748.04	74,232.69
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	74,232.69	74,004.18	75,945.14	72,748.04	74,748.04	74,232.69
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	37.36	37.25	37.36	37.36	37.25	37.36
b. Special Education-Special Day Class	4.21	4.38	4.21	4.21	4.38	4.21
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.51	0.51	0.51	0.51	0.51	0.51
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	1.80	1.86	1.86	1.80	1.86	1.86
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>	43.88	44.00	43.94	43.88	44.00	43.94
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	74,276.57	74,048.18	75,989.08	72,791.92	74,792.04	74,276.63
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

FEDERAL PROGRAM NAME	Title I	Title I	Title I	Title I	Title I	Title I	Title I	Special Ed	Special Ed	Special Ed
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.011	84.011	84.011	84.011	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3060	3061	3110	3110	3110	3110	3310	3311	3315
REVENUE OBJECT	8290	8285	8285	8285	8285	8285	8285	8181	8181	8182
LOCAL DESCRIPTION (if any)	Basic Grants	Migrant Ed	Migrant Ed	Migrant Ed	Migrant Ed	Migrant Ed	Migrant Ed	Entitlement	Local Asst Priv Sch	Grant
<b>AWARD</b>										
1. Prior Year Carryover	11,252,791.80	227,969.75	0.00	0.00	0.00	0.00	0.00	0.00	37,695.00	0.00
2. a. Current Year Award	25,958,542.00	366,322.89	81,645.91	56,064.20	56,064.20	56,064.20	56,064.20	12,074,852.38	143,230.62	288,074.00
b. Transferability (NCLB)										
c. Other Adjustments										
d. Adj Curr Yr Award										
(sum lines 2a, 2b, & 2c)	25,958,542.00	366,322.89	81,645.91	56,064.20	56,064.20	56,064.20	56,064.20	12,074,852.38	143,230.62	288,074.00
3. Required Matching Funds/Other										
4. Total Available Award	37,211,333.80	594,292.64	81,645.91	56,064.20	56,064.20	56,064.20	56,064.20	12,074,852.38	180,925.62	288,074.00
(sum lines 1, 2d, & 3)										
<b>REVENUES</b>										
5. Unearned Revenue Deferred from Prior Year	8,907,270.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	18,438,978.00	445,005.52	4,000.00	19,955.40	19,955.40	19,955.40	19,955.40	0.00	37,695.00	288,074.00
7. Contributed Matching Funds										
8. Total Available (sum lines 5, 6, & 7)	27,346,248.80	445,005.52	4,000.00	19,955.40	19,955.40	19,955.40	19,955.40	0.00	37,695.00	288,074.00
<b>EXPENDITURES</b>										
9. Donor-Authorized Expenditures	29,140,688.26	502,252.28	4,000.00	26,914.00	26,914.00	26,914.00	26,914.00	12,074,852.38	83,146.80	288,074.00
10. Non Donor-Authorized Expenditures										
11. Total Expenditures (lines 9 & 10)	29,140,688.26	502,252.28	4,000.00	26,914.00	26,914.00	26,914.00	26,914.00	18,664,948.56	83,146.80	8,038,255.73
12. Amounts Included in Line 6 above for Prior Year Adjustments								30,739,800.94	83,146.80	8,326,329.73
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,794,439.46)	(57,246.76)	0.00	(6,958.60)	(6,958.60)	(6,958.60)	(6,958.60)	(12,074,852.38)	(45,451.80)	0.00
a. Unearned Revenue										
b. Accounts Payable	1,794,439.46	57,246.76		6,958.60	6,958.60	6,958.60	6,958.60	12,074,852.38	45,451.80	0.00
c. Accounts Receivable	8,070,645.54	92,040.36	77,645.91	29,150.20	29,150.20	29,150.20	29,150.20	0.00	97,778.82	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	8,070,645.54	92,040.36	77,645.91	29,150.20	29,150.20	29,150.20	29,150.20	0.00	97,778.82	0.00
15. If Carryover is allowed, enter line 14 amount here	8,070,645.54	30,030.66	77,645.91	29,150.20	29,150.20	29,150.20	29,150.20	0.00	97,778.82	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	29,140,688.26	502,252.28	4,000.00	26,914.00	26,914.00	26,914.00	26,914.00	12,074,852.38	83,146.80	288,074.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed D.O.R.	Special Ed D.O.R.
FEDERAL CATALOG NUMBER	84.027A	84.027A	84.173A	84.181	84.027A	84.126A	84.16A		
RESOURCE CODE	3320	3327	3345	3385	3395	3410	3410		
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290		
LOCAL DESCRIPTION (if any)	Preschool Local Entl	Mental Health Svcs	Preschool Staff Dev	Program	Reso.	Workability II	TPP Students		
AWARD									
1. Prior Year Carryover	0.00	55,532.19	3,423.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	872,580.00	881,112.00	3,378.00	264,596.00	21,097.00	367,880.00	47,845.58		
b. Transferability (NCLB)									
c. Other Adjustments									
d. Adj Curr Yr Award									
(sum lines 2a, 2b, & 2c)									
3. Required Matching Funds/Other	872,580.00	881,112.00	3,378.00	264,596.00	21,097.00	367,880.00	47,845.58		
4. Total Available Award	872,580.00	936,644.19	6,801.00	264,596.00	21,097.00	367,880.00	47,845.58		
(sum lines 1, 2d, & 3)									
<b>REVENUES</b>									
5. Unearned Revenue Deferred from									
Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	269,040.19	1,698.00	132,298.00	0.00	181,682.49	1,706.31		
7. Contributed Matching Funds									
8. Total Available (sum lines 5, 6, & 7)	0.00	269,040.19	1,698.00	132,298.00	0.00	181,682.49	1,706.31		
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	872,580.00	936,644.19	6,801.00	264,596.00	21,097.00	367,880.00	47,845.58		
10. Non Donor-Authorized Expenditures	2,412,816.10	162,994.62		1,230.00					
11. Total Expenditures (lines 9 & 10)	3,285,396.10	1,099,638.81	6,801.00	265,826.00	21,097.00	367,880.00	47,845.58		
12. Amounts Included in									
Line 6 above for Prior Year Adjustments									
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(872,580.00)	(667,604.00)	(5,103.00)	(132,298.00)	(21,097.00)	(186,197.51)	(46,139.27)		
a. Unearned Revenue									
b. Accounts Payable									
c. Accounts Receivable	872,580.00	667,604.00	5,103.00	132,298.00	21,097.00	186,197.51	46,139.27		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	872,580.00	936,644.19	6,801.00	264,596.00	21,097.00	367,880.00	47,845.58		

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

FEDERAL PROGRAM NAME	Carl D. Perkins	Perkins - ROP	Title II	21st Century	Title III	Indian Education Formula Grant	Educ for Homeless Children & Youth
FEDERAL CATALOG NUMBER	84.048A	84.048A	84.367	84.287	84.365	84.06	84.196A
RESOURCE CODE	3550	3555	4035	4124	4203	4510	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Career & Tech Educ	Adult Prog	NCLB	Learning Centers	Proficient	EONA	EHCY
<b>AWARD</b>							
1. Prior Year Carryover	97,021.65	0.00	2,983,338.73	123,597.37	1,354,731.48	0.00	0.00
2. a. Current Year Award	752,431.00	13,515.00	4,451,691.00	585,000.00	1,883,241.00	12,000.00	170,001.00
b. Transferability (NCLB)			(220.00)				
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	752,431.00	13,515.00	4,451,471.00	585,000.00	1,883,241.00	12,000.00	170,001.00
3. Required Matching Funds/Other							
4. Total Available Award	849,452.65	13,515.00	7,434,809.73	708,597.37	3,237,972.48	12,000.00	170,001.00
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	15,229.48	0.00	0.00
6. Cash Received in Current Year	396,324.99	0.00	5,520,664.73	529,097.38	2,352,431.00	11,676.25	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	396,324.99	0.00	5,520,664.73	529,097.38	2,367,660.48	11,676.25	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	714,686.24	13,514.77	5,324,645.69	530,496.21	1,847,708.77	11,676.25	170,001.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	714,686.24	13,514.77	5,324,645.69	530,496.21	1,847,708.77	11,676.25	170,001.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(318,361.25)	(13,514.77)	196,019.04	(1,398.83)	519,951.71	0.00	(170,001.00)
a. Unearned Revenue			196,019.04		519,951.71		
b. Accounts Payable							
c. Accounts Receivable	318,361.25	13,514.77		1,398.83			170,001.00
14. Unused Grant Award Calculation (line 4 minus line 9)	134,766.41	0.23	2,110,164.04	178,101.16	1,390,263.71	323.75	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	2,110,164.04	178,101.16	1,390,263.71	323.75	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	714,686.24	13,514.77	5,324,645.69	530,496.21	1,847,708.77	11,676.25	170,001.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Military SCI-JROTC 12	Military SCI-JROTC 5829 8290	School Leadership Program 84.363A 5835 8290 SLP	Special Ed D.O.R. 84.418P 5838 8290 CaPROMISE	Skills for Success 84.215H 5839 8290 Skills For Success	Adult Ed 84.002A 3905 8290 ABE, ESL	Adult Ed 84.002 3913 8290 ASE, GED
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	277,769.10	127,453.92	0.00	0.00	0.00
2. a. Current Year Award	165,744.67	5,583.09	0.00	482,400.00	503,456.00	153,207.00	13,383.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	165,744.67	5,583.09	0.00	482,400.00	503,456.00	153,207.00	13,383.00
3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c)							
4. Total Available Award (sum lines 1, 2d, & 3)	165,744.67	5,583.09	277,769.10	609,853.92	503,456.00	153,207.00	13,383.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	165,744.67	5,583.09	243,587.42	231,565.53	280,980.54	94,514.00	7,644.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	165,744.67	5,583.09	243,587.42	231,565.53	280,980.54	94,514.00	7,644.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	165,744.67	5,583.09	277,769.10	385,979.60	296,668.79	153,207.00	13,383.00
10. Non Donor-Authorized Expenditures	391,605.47						
11. Total Expenditures (lines 9 & 10)	557,350.14	5,583.09	277,769.10	385,979.60	296,668.79	153,207.00	13,383.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(34,181.68)	(154,414.07)	(15,688.25)	(58,693.00)	(5,739.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	223,874.32	206,787.21	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	181,206.04	206,787.21	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	165,744.67	5,583.09	277,769.10	385,979.60	296,668.79	153,207.00	13,383.00



FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Adult Ed 84.002A 3926 8290 Civics Ed.	CDC Federal General Child Care 93.575/93.596 5025 8290 Fund 12	HS Early Training & Tech Asstf 93.6 5210 8290 Fund 12	HS Early 93.6 5220 8290 Fund 12	HS Services Basic 93.6 5230 8290 Fund 12	HS Training/Tech Assistance 93.6 5240 Fund 12	TOTAL
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	55,208.76	187,583.32	0.00	16,784,116.07
2. a. Current Year Award	83,082.00	1,474,533.98	47,898.00	1,940,840.00	16,659,006.00	160,007.00	70,984,240.32
b. Transferability (NCLB)							0.00
c. Other Adjustments							(220.00)
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	83,082.00	1,474,533.98	47,898.00	1,940,840.00	16,659,006.00	160,007.00	70,984,020.32
3. Required Matching Funds/Other							0.00
4. Total Available Award	83,082.00	1,474,533.98	47,898.00	1,996,048.76	16,846,589.32	160,007.00	87,768,136.39
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	8,922,500.28
6. Cash Received in Current Year	48,151.00	1,457,091.00	41,057.72	1,833,824.55	15,202,207.30	148,432.33	48,390,710.41
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	48,151.00	1,457,091.00	41,057.72	1,833,824.55	15,202,207.30	148,432.33	57,313,210.69
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	83,082.00	1,474,533.98	47,897.12	1,977,325.36	16,747,438.46	157,512.09	75,036,224.68
10. Non Donor-Authorized Expenditures							29,671,850.48
11. Total Expenditures (lines 9 & 10)	83,082.00	1,474,533.98	47,897.12	1,977,325.36	16,747,438.46	157,512.09	104,708,075.16
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(34,931.00)	(17,442.98)	(6,839.40)	(143,500.81)	(1,545,231.16)	(9,079.76)	(17,723,013.99)
a. Unearned Revenue							715,970.75
b. Accounts Payable	34,931.00	17,442.98	6,839.40	143,500.81	1,545,231.16	9,079.76	0.00
c. Accounts Receivable	0.00	0.00	0.88	18,723.40	99,150.86	2,494.91	18,438,984.74
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.88	18,723.40	99,150.86	2,494.91	12,731,911.71
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.88	18,723.40	99,150.86	2,494.91	12,492,467.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	83,082.00	1,474,533.98	47,897.12	1,977,325.36	16,747,438.46	157,512.09	75,036,224.68

STATE PROGRAM NAME	After School Education and Safety	Emergency Repair Program	CA Health Sci Cap Bldg Project	Career Pathways Trust	Career Technical Ed Incentive	Special Ed	Special Ed
RESOURCE CODE	6010	6225	6378	6382	6387	6501	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES	Williams Case	CA Health	Career Path	Career Tech	Grant	Infant Discretionary
<b>AWARD</b>							
1. Prior Year Carryover	0.00	12,553.00	50,000.00	5,748,550.64	0.00	0.00	0.00
2. a. Current Year Award	9,594,110.89	150,000.00	62,687.50	0.00	5,504,469.00	25,029.00	5,212.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,594,110.89	150,000.00	62,687.50	0.00	5,504,469.00	25,029.00	5,212.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,594,110.89	162,553.00	112,687.50	5,748,550.64	5,504,469.00	25,029.00	5,212.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	12,553.00	17,389.80	2,748,550.64	0.00	0.00	0.00
6. Cash Received in Current Year	8,634,699.80	150,000.00	49,610.20	2,100,000.00	2,752,234.50	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,634,699.80	162,553.00	67,000.00	4,848,550.64	2,752,234.50	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	9,470,746.86	0.00	40,392.04	1,048,042.67	186,263.02	25,029.00	5,212.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	9,470,746.86	0.00	40,392.04	1,048,042.67	186,263.02	25,029.00	5,212.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(836,047.06)	162,553.00	26,607.96	3,800,507.97	2,565,971.48	(25,029.00)	(5,212.00)
a. Unearned Revenue		162,553.00	26,607.96	3,800,507.97	2,565,971.48		
b. Accounts Payable	836,047.06					25,029.00	5,212.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	123,364.03	162,553.00	72,295.46	4,700,507.97	5,318,205.98	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	62,687.50	4,700,507.97	5,318,205.98	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,470,746.86	0.00	40,392.04	1,048,042.67	186,263.02	25,029.00	5,212.00

STATE PROGRAM NAME	Special Ed	CA Partnership Academies	Specialized Secondary Programs	CDC California State Preschool	CDC California State Preschool	CDC General Child Care	CDC General Child Care
RESOURCE CODE	6520	7220	7370	6105	6105	6105	6105
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Workability I	LAW	SSP	Parent Fees	Parent Fees	Parent Fees	Parent Fees
<b>AWARD</b>							
1. Prior Year Carryover	0.00	124,040.96	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	309,756.00	220,860.00	750,000.00	4,929,948.00	203,012.60	1,955,396.52	199,897.50
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)							
3. Required Matching Funds/Other	309,756.00	220,860.00	750,000.00	4,929,948.00	203,012.60	1,955,396.52	199,897.50
4. Total Available Award				171,366.67			
(sum lines 1, 2c, & 3)	309,756.00	344,900.96	750,000.00	5,101,314.67	203,012.60	1,955,396.52	199,897.50
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	7,120.96	0.00				
6. Cash Received in Current Year	232,317.00	214,638.00	750,000.00	4,894,721.00	201,879.05	1,932,266.00	199,046.50
7. Contributed Matching Funds				171,366.67			
8. Total Available (sum lines 5, 6, & 7)	232,317.00	221,758.96	750,000.00	5,066,087.67	201,879.05	1,932,266.00	199,046.50
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	309,756.00	111,198.76	750,000.00	5,101,314.67	203,012.60	1,955,396.52	199,897.50
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	309,756.00	111,198.76	750,000.00	5,101,314.67	203,012.60	1,955,396.52	199,897.50
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(77,439.00)	110,560.20	0.00	(35,227.00)	(1,133.55)	(23,130.52)	(851.00)
a. Unearned Revenue		110,560.20					
b. Accounts Payable	77,439.00			35,227.00	1,133.55	23,130.52	851.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	233,702.20	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	209,501.36	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	309,756.00	111,198.76	750,000.00	4,929,948.00	203,012.60	1,955,396.52	199,897.50

Long Beach Unified  
 Los Angeles County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CDC General Child Care	TOTAL
RESOURCE CODE	6105	
REVENUE OBJECT	8660/8699	
LOCAL DESCRIPTION (if any)	Interest / Other	
<b>AWARD</b>		
1. Prior Year Carryover	0.00	5,935,144.60
2. a. Current Year Award	93,132.04	24,003,511.05
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	93,132.04	24,003,511.05
3. Required Matching Funds/Other		171,366.67
4. Total Available Award	93,132.04	30,110,022.32
(sum lines 1, 2c, & 3)		
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		2,785,614.40
6. Cash Received in Current Year	84,354.86	22,195,766.91
7. Contributed Matching Funds		171,366.67
8. Total Available (sum lines 5, 6, & 7)	84,354.86	25,152,747.98
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	93,132.04	19,499,393.68
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	93,132.04	19,499,393.68
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(8,777.18)	5,653,354.30
a. Unearned Revenue		6,666,200.61
b. Accounts Payable		0.00
c. Accounts Receivable	8,777.18	1,012,846.31
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	10,610,628.64
15. If Carryover is allowed, enter line 14 amount here	0.00	10,290,902.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	93,132.04	19,328,027.01

LOCAL PROGRAM NAME	EdTech K-12 Voucher	Arts Education Enrichment	Jordan High School ACE Program-LB Comm Org	Facilities Grant	Roosevelt - Children's Clinic	Verizon	Aspiring Principal Apprentice Cohort Prog
RESOURCE CODE	9041	9042	9061	9064	9068	9110	9111
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	3,109,012.91	8,286.65	8,118.00	263,980.50	45,497.00	0.00	6,584.05
2. a. Current Year Award	0.00	24,010.00	0.00	0.00	0.00	20,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	24,010.00	0.00	0.00	0.00	20,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,109,012.91	32,296.65	8,118.00	263,980.50	45,497.00	20,000.00	6,584.05
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	8,286.65	8,118.00	263,980.50	45,497.00	0.00	6,584.05
6. Cash Received in Current Year	3,109,012.91	24,010.00	0.00	0.00	0.00	20,000.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,109,012.91	32,296.65	8,118.00	263,980.50	45,497.00	20,000.00	6,584.05
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	3,109,012.91	15,856.49	0.00	263,980.50	45,497.00	1,330.26	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,109,012.91	15,856.49	0.00	263,980.50	45,497.00	1,330.26	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	16,440.16	8,118.00	0.00	0.00	18,669.74	6,584.05
a. Unearned Revenue	0.00	16,440.16	8,118.00	0.00	0.00	18,669.74	6,584.05
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	16,440.16	8,118.00	0.00	0.00	18,669.74	6,584.05
15. If Carryover is allowed, enter line 14 amount here	0.00	16,440.16	8,118.00	0.00	0.00	18,669.74	6,584.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,109,012.91	15,856.49	0.00	263,980.50	45,497.00	1,330.26	0.00

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

LOCAL PROGRAM NAME	Clinical Biomedical Research	Quality Tools and Strategies	NEA Foundation - Learning & Leadership	CA Common Core	HS Linked Learning Initiative - Moxie Foundation	State's Digital Infrastructure and Video Competition	CA Technology Assistance Program
RESOURCE CODE	9121	9128	9138	9140	9145	9164	9173
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	25,569.33	17,583.12	350.00	86,366.31	10,000.00	134,965.06	1,293.05
2. a. Current Year Award	20,000.00	0.00	0.00	0.00	5,500.00	114,032.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,000.00	0.00	0.00	0.00	5,500.00	114,032.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	45,569.33	17,583.12	350.00	86,366.31	15,500.00	248,997.06	1,293.05
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	25,569.33	17,583.12	350.00	86,366.31	10,000.00	134,965.06	1,293.05
6. Cash Received in Current Year	20,000.00	0.00	0.00	0.00	5,500.00	114,032.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	45,569.33	17,583.12	350.00	86,366.31	15,500.00	248,997.06	1,293.05
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	13,699.20	0.00	0.00	63,838.89	824.75	103,006.78	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	13,699.20	0.00	0.00	63,838.89	824.75	103,006.78	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	31,870.13	17,583.12	350.00	22,527.42	14,675.25	145,990.28	1,293.05
a. Unearned Revenue	31,870.13	17,583.12	350.00	22,527.42	14,675.25	145,990.28	1,293.05
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	31,870.13	17,583.12	350.00	22,527.42	14,675.25	145,990.28	1,293.05
15. If Carryover is allowed, enter line 14 amount here	31,870.13	17,583.12	350.00	22,527.42	14,675.25	145,990.28	1,293.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,699.20	0.00	0.00	63,838.89	824.75	103,006.78	0.00

LOCAL PROGRAM NAME	CA GEAR UP	LBCC - AMETLL	Environmental Education Foundation	Connect Ed- Irvine Foundation	El Camino College- Project LEAD the Way	LBGRIP Project	Target Transitional Kindergarten
RESOURCE CODE	9181	9136	9507	9509	9511	9514	9515
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	4,173.52	736,676.00	5,145.02	35,104.77	97,901.05	42,622.70	82,524.35
2. a. Current Year Award	22,500.00	0.00	0.00	0.00	53,946.00	20,000.00	0.00
b. Other Adjustments	(4,173.52)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,326.48	0.00	0.00	0.00	53,946.00	20,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	22,500.00	736,676.00	5,145.02	35,104.77	151,847.05	62,622.70	82,524.35
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	5,145.02	0.00	97,901.05	0.00	82,524.35
6. Cash Received in Current Year	0.00	199,173.11	0.00	35,104.77	53,946.00	23,017.02	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	199,173.11	5,145.02	35,104.77	151,847.05	23,017.02	82,524.35
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	17,068.82	527,518.21	0.00	35,104.77	19,499.81	50,323.36	6,427.62
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	17,068.82	527,518.21	0.00	35,104.77	19,499.81	50,323.36	6,427.62
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(17,068.82)	(328,345.10)	5,145.02	0.00	132,347.24	(27,306.34)	76,096.73
a. Unearned Revenue	0.00		5,145.02	0.00	132,347.24	0.00	76,096.73
b. Accounts Payable							
c. Accounts Receivable	17,068.82	328,345.10				27,306.34	
14. Unused Grant Award Calculation (line 4 minus line 9)	5,431.18	209,157.79	5,145.02	0.00	132,347.24	12,299.34	76,096.73
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,068.82	527,518.21	0.00	35,104.77	19,499.81	50,323.36	6,427.62

LOCAL PROGRAM NAME	Stuart Foundation - Effective Education System	MYPD Grant	California Endowment CORE	Bechtel CCSS Math K-8	Wallace Grant	LBCC-Innovation Fund	SOAR to Success
RESOURCE CODE	9516	9517	9519	9520	9521	9522	9530
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	52,858.67	3,007,070.95	3,528.17	1,894,499.82	51,143.84	1,000,000.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	1,500,000.00	0.00	312,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	1,500,000.00	0.00	312,500.00
3. Required Matching Funds/Other		14,233.36			9,324.12		
4. Total Available Award (sum lines 1, 2c, & 3)	52,858.67	3,021,304.31	3,528.17	1,894,499.82	1,560,467.96	1,000,000.00	312,500.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	52,858.67	1,053,530.95	3,528.17	1,894,499.82	51,143.84	1,000,000.00	0.00
6. Cash Received in Current Year	0.00	1,967,773.36	0.00	0.00	1,509,324.12	0.00	74,970.92
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	52,858.67	3,021,304.31	3,528.17	1,894,499.82	1,560,467.96	1,000,000.00	74,970.92
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	52,858.67	1,458,942.07	0.00	1,366,566.24	669,482.75	74,626.55	297,440.96
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	52,858.67	1,458,942.07	0.00	1,366,566.24	669,482.75	74,626.55	297,440.96
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	1,562,362.24	3,528.17	527,933.58	890,985.21	925,373.45	(222,470.04)
a. Unearned Revenue	0.00	1,562,362.24	3,528.17	527,933.58	890,985.21	925,373.45	0.00
b. Accounts Payable							222,470.04
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,562,362.24	3,528.17	527,933.58	890,985.21	925,373.45	15,059.04
15. If Carryover is allowed, enter line 14 amount here	0.00	1,562,362.24	3,528.17	527,933.58	890,985.21	925,373.45	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	52,858.67	1,458,942.07	0.00	1,366,566.24	669,482.75	74,626.55	297,440.96



LOCAL PROGRAM NAME	AP SUMMER INSTITUTE	Alternative Induction Pathway	Reading is Fundamental	Gates: S.T.E.P. Grant	Gates: Merging Tech & Assessment	AB 86 Adult Ed Planning Grant	Jobs for the Future
RESOURCE CODE	9531	9543	9548	9549	9550	9551	9552
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	82,426.61	34,412.48	1,674,584.62	24,022.85	163,727.19	0.00
2. a. Current Year Award		0.00	0.00	0.00	0.00	0.00	26,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	163,700.00	0.00	0.00	0.00	0.00	0.00	26,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	163,700.00	82,426.61	34,412.48	1,674,584.62	24,022.85	163,727.19	26,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	82,426.61	34,412.48	836,569.62	24,022.85	133,688.19	0.00
6. Cash Received in Current Year	163,700.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	163,700.00	82,426.61	34,412.48	836,569.62	24,022.85	133,688.19	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	116,716.45	58,957.46	814.23	597,540.51	22,440.00	88,411.50	9,868.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	116,716.45	58,957.46	814.23	597,540.51	22,440.00	88,411.50	9,868.34
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	46,983.55	23,469.15	33,598.25	239,029.11	1,582.85	45,276.69	(9,868.34)
a. Unearned Revenue	46,983.55	23,469.15	33,598.25	239,029.11	1,582.85	0.00	0.00
b. Accounts Payable						45,276.68	
c. Accounts Receivable							9,868.34
14. Unused Grant Award Calculation (line 4 minus line 9)	46,983.55	23,469.15	33,598.25	1,077,044.11	1,582.85	75,315.69	16,131.66
15. If Carryover is allowed, enter line 14 amount here	46,983.55	23,469.15	33,598.25	1,077,044.11	1,582.85	0.00	16,131.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	116,716.45	58,957.46	814.23	597,540.51	22,440.00	88,411.51	9,868.34

LOCAL PROGRAM NAME	Linked Learning Pilot	Linked Learning Regional Hub	Boeing Seamless Education	LBCALL	CAPP	Fresno - Long Beach Partnership	Fresno - Long Beach Partnership
RESOURCE CODE	9560	9565	9578	9579	9580	9582	9587
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	30,661.01	207,922.00	136,620.34	156,625.39	1,970.32	0.00	6,130.33
2. a. Current Year Award	0.00	899,000.00	0.00	0.00	20,000.00	29,075.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	899,000.00	0.00	0.00	20,000.00	29,075.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	30,661.01	1,106,922.00	136,620.34	156,625.39	21,970.32	29,075.00	6,130.33
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	136,620.34	0.00	1,970.32	0.00	6,130.33
6. Cash Received in Current Year	0.00	557,922.00	0.00	156,625.39	10,000.00	29,075.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	557,922.00	136,620.34	156,625.39	11,970.32	29,075.00	6,130.33
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	30,661.01	294,283.98	2,398.05	156,625.39	19,950.20	18,127.75	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	30,661.01	294,283.98	2,398.05	156,625.39	19,950.20	18,127.75	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(30,661.01)	263,638.02	134,222.29	0.00	(7,979.88)	10,947.25	6,130.33
a. Unearned Revenue	0.00	263,638.02	134,222.29	0.00	0.00	10,947.25	6,130.33
b. Accounts Payable							
c. Accounts Receivable	30,661.01				7,979.88		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	812,638.02	134,222.29	0.00	2,020.12	10,947.25	6,130.33
15. If Carryover is allowed, enter line 14 amount here	0.00	812,638.02	134,222.29	0.00	2,020.12	10,947.25	6,130.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	30,661.01	294,283.98	2,398.05	156,625.39	19,950.20	18,127.75	0.00

LOCAL PROGRAM NAME	Ohlendorf Memorial	RUMBA FOUNDATION OF LONG BEACH	Liff Scholarship	Helene Langthorne Rose Fund	Covered CA Enroll Services	Healthy, Active LB Schools	American Career College
RESOURCE CODE	9598	9655	9656	9657	9763	9825	9018
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	7,349.41	0.00	36,074.33	80,629.71	4,698.00	114,002.47	0.00
2. a. Current Year Award	0.00	46,293.00	0.00	0.00	464.00	241,215.00	83,310.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	46,293.00	0.00	0.00	464.00	241,215.00	83,310.00
3. Required Matching Funds/Other	57.84		283.92	634.60			
4. Total Available Award	7,407.25	46,293.00	36,358.25	81,264.31	5,162.00	355,217.47	83,310.00
(sum lines 1, 2c, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	7,349.41	0.00	36,074.33	80,629.71	4,698.00	0.00	
6. Cash Received in Current Year	57.84	46,293.00	283.92	634.60	464.00	90,962.31	78,410.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,407.25	46,293.00	36,358.25	81,264.31	5,162.00	90,962.31	78,410.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	20,634.28	0.00	0.00	0.00	246,246.43	83,310.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	20,634.28	0.00	0.00	0.00	246,246.43	83,310.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	7,407.25	25,658.72	36,358.25	81,264.31	5,162.00	(155,284.12)	(4,900.00)
a. Unearned Revenue	7,407.25	25,658.72	36,358.25	81,264.31	5,162.00	0.00	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	7,407.25	25,658.72	36,358.25	81,264.31	5,162.00	108,971.04	0.00
15. If Carryover is allowed, enter line 14 amount here	7,407.25	25,658.72	36,358.25	81,264.31	5,162.00	108,971.04	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	20,634.28	0.00	0.00	0.00	246,246.43	83,310.00

LOCAL PROGRAM NAME	Head Start LA Preschool	Facility Rental Income	RTT-ELC QUALITY IMPROVEMENT GRANT	TOTAL
RESOURCE CODE	9028	9031	9131	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Carryover	26,208.56	20,409.30	0.00	13,539,329.76
2. a. Current Year Award	0.00	0.00	89,982.00	3,691,527.00
b. Other Adjustments				(4,173.52)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	89,982.00	3,687,353.48
3. Required Matching Funds/Other				24,533.84
4. Total Available Award (sum lines 1, 2c, & 3)	26,208.56	20,409.30	89,982.00	17,251,217.08
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	26,208.56			6,260,525.69
6. Cash Received in Current Year	0.00	20,409.30	54,000.00	8,364,701.57
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	26,208.56	20,409.30	54,000.00	14,625,227.26
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	26,208.56	20,409.30	53,829.45	10,060,339.50
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	26,208.56	20,409.30	53,829.45	10,060,339.50
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	170.55	4,564,887.76
a. Unearned Revenue			170.55	5,323,494.72
b. Accounts Payable				45,276.68
c. Accounts Receivable	0.00	0.00	0.00	803,883.65
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	36,152.55	7,190,877.58
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	36,152.55	7,100,502.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,208.56	20,409.30	53,829.45	10,060,339.51

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Head Start Child Nutrition Program	CCFP Cash in Lieu of Commodities	TOTAL
FEDERAL CATALOG NUMBER	93,778	10,558	10,558	
RESOURCE CODE	5640	5320	5340	
REVENUE OBJECT	8290	8220	8220	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	2,937,603.65	599,969.03	56,460.83	3,594,033.51
2. a. Current Year Award	682,765.06	477,097.11	22,099.61	1,181,961.78
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	682,765.06	477,097.11	22,099.61	1,181,961.78
3. Required Matching Funds/Other	23,140.75			23,140.75
4. Total Available Award (sum lines 1, 2c, & 3)	3,643,509.46	1,077,066.14	78,560.44	4,799,136.04
<b>REVENUES</b>				
5. Cash Received in Current Year	682,765.06	477,097.11	22,099.61	1,181,961.78
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	23,140.75			23,140.75
9. Total Available (sum lines 5, 7c, & 8)	705,905.81	477,097.11	22,099.61	1,205,102.53
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	1,313,227.46	679,912.43	14,866.91	2,008,006.80
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	1,313,227.46	679,912.43	14,866.91	2,008,006.80
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	2,330,282.00	397,153.71	63,693.53	2,791,129.24

STATE PROGRAM NAME	CA Clean Energy Jobs Act	EDUCATOR EFFECTIVENESS	State Lottery-Prop 20	Special Ed	Special Ed	Special Ed	Economic Impact Aid
RESOURCE CODE	6230	6264	6300	6500	6512	7090	
REVENUE OBJECT	8590	8590	8560	8311	8590	8311	
LOCAL DESCRIPTION (if any)	Prop 39			AB:602	Services		
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	6,689,516.97	0.00	6,045,354.19	0.00	0.00	2,022,502.47	
2. a. Current Year Award	3,071,213.00	5,483,786.00	3,967,221.79	40,132,566.00	4,511,351.00	0.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,071,213.00	5,483,786.00	3,967,221.79	40,132,566.00	4,511,351.00	0.00	
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,760,729.97	5,483,786.00	10,012,575.98	40,132,566.00	4,511,351.00	2,022,502.47	
<b>REVENUES</b>							
5. Cash Received in Current Year	801,196.00	5,483,786.00	91,665.22	40,132,566.00	3,466,122.00	0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,270,017.00	0.00	3,875,556.57	0.00	1,045,229.00	0.00	
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	2,270,017.00	0.00	3,875,556.57	0.00	1,045,229.00	0.00	
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,071,213.00	5,483,786.00	3,967,221.79	40,132,566.00	4,511,351.00	0.00	
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	236,545.23	242,166.63	1,284,142.05	40,132,566.00	4,511,351.00	817,674.46	
11. Non Donor-Authorized Expenditures				63,499,957.19	1,351,993.25		
12. Total Expenditures (line 10 plus line 11)	236,545.23	242,166.63	1,284,142.05	103,632,523.19	5,863,344.25	817,674.46	
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	9,524,184.74	5,241,619.37	8,728,433.93	0.00	0.00	1,204,828.01	

STATE PROGRAM NAME	Limited Eng. Proficiency	Common Core State Standards	Head Start Nutrition Prog	CDC Reserve	Adult Ed	Adult Ed	TOTAL
RESOURCE CODE	7091	7405	5320	6130	6391	6392	
REVENUE OBJECT	8311	8590	8520	8990	8590	8590	
LOCAL DESCRIPTION (if any)		CCSS	Fund 12	Fund 12	Fund 11	Fund 11	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	1,310,171.66	3,944,135.53	0.00	474,293.49	0.00	0.00	20,485,974.31
2. a. Current Year Award	0.00	0.00	33,202.81	3,580.00	2,258,247.00	355,055.00	61,036,090.60
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	33,202.81	3,580.00	2,258,247.00	355,055.00	61,036,090.60
3. Required Matching Funds/Other				(171,366.67)			(171,366.67)
4. Total Available Award (sum lines 1, 2c, & 3)	1,310,171.66	3,944,135.53	33,202.81	306,506.82	2,258,247.00	355,055.00	81,350,698.24
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	33,202.81	3,580.00	2,258,247.00	355,055.00	53,845,288.03
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	7,190,802.57
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	7,190,802.57
8. Contributed Matching Funds				(171,366.67)			(171,366.67)
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	33,202.81	(167,786.67)	2,258,247.00	355,055.00	60,864,723.93
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	673,449.90	3,944,135.53	33,202.81	0.00	1,582,868.73	0.00	54,677,970.34
11. Non Donor-Authorized Expenditures							64,851,950.44
12. Total Expenditures (line 10 plus line 11)	673,449.90	3,944,135.53	33,202.81	0.00	1,582,868.73	0.00	119,529,920.78
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	636,721.76	0.00	0.00	306,506.82	675,378.27	355,055.00	26,672,727.90

LOCAL PROGRAM NAME	Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Admin	Gifts - Cotsen Family Foundation
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8650	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	283,498.60	13,577.60	897,655.34	321,295.97	62,143.52	2,755.28	8,674.20
2. a. Current Year Award	133,408.15	0.00	722,094.88	237,503.81	29,196.83	25.00	13,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	133,408.15	0.00	722,094.88	237,503.81	29,196.83	25.00	13,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	416,906.75	13,577.60	1,619,750.22	558,799.78	91,340.35	2,780.28	21,674.20
<b>REVENUES</b>							
5. Cash Received in Current Year	129,208.15	0.00	722,094.88	237,503.81	29,196.83	25.00	13,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	4,200.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	4,200.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	133,408.15	0.00	722,094.88	237,503.81	29,196.83	25.00	13,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	168,156.40	0.00	829,340.54	198,717.26	18,871.94	25.04	15,296.46
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	168,156.40	0.00	829,340.54	198,717.26	18,871.94	25.04	15,296.46
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	248,750.35	13,577.60	790,409.68	360,082.52	72,468.41	2,755.24	6,377.74



LOCAL PROGRAM NAME	Gifts - Music - OCIPD	Cotsen Strategic	Engl Lang Acquisition Prog	Summer Enrichment	CDC Educare	CDC Gifts	HS Gifts
RESOURCE CODE	9212	9214	9286	9019	9023	9024	9025
REVENUE OBJECT	8699	8699	8590	8699	8699/8689	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	15,994.79	2,893.59	336,714.75	94,566.25	174,254.35	180.00	25,360.95
2. a. Current Year Award	15,000.00	5,800.00	0.00	62,250.96	590,728.55	178.00	375.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,000.00	5,800.00	0.00	62,250.96	590,728.55	178.00	375.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	30,994.79	8,693.59	336,714.75	156,817.21	764,982.90	358.00	25,735.95
<b>REVENUES</b>							
5. Cash Received in Current Year	15,000.00	5,800.00	0.00	54,840.96	589,465.05	178.00	375.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	7,410.00	1,263.50	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	7,410.00	1,263.50	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	15,000.00	5,800.00	0.00	62,250.96	590,728.55	178.00	375.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	6,888.90	4,035.41	132,649.04	87,868.85	663,802.49	358.00	1,615.02
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,888.90	4,035.41	132,649.04	87,868.85	663,802.49	358.00	1,615.02
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	24,105.89	4,658.18	204,065.71	68,948.36	101,180.41	0.00	24,120.93

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

LOCAL PROGRAM NAME	Fee-Based District Preschool	TOTAL
RESOURCE CODE	9130	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	5,720.12	2,245,285.31
2. a. Current Year Award	242,037.00	2,051,598.18
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	242,037.00	2,051,598.18
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	247,757.12	4,296,883.49
<b>REVENUES</b>		
5. Cash Received in Current Year	242,037.00	2,038,724.68
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	12,873.50
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	12,873.50
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	242,037.00	2,051,598.18
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	247,757.12	2,375,382.47
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	247,757.12	2,375,382.47
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	1,921,501.02

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)	EDF No.
1000 - Certificated Salaries	379,839,156.78	301	0.00	303	379,839,156.78	305	9,336,952.13		307	370,502,204.65	309
2000 - Classified Salaries	117,090,626.47	311	4,713,598.32	313	112,377,028.15	315	565,597.45		317	111,811,430.70	319
3000 - Employee Benefits	201,832,082.94	321	1,281,060.54	323	200,551,022.40	325	1,635,155.97		327	198,915,866.43	329
4000 - Books, Supplies Equip Replace. (6500)	32,294,371.73	331	31,346.18	333	32,263,025.55	335	3,403,886.62		337	28,859,138.93	339
5000 - Services... & 7300 - Indirect Costs	94,802,171.93	341	354,685.58	343	94,447,486.35	345	45,243,883.08		347	49,203,603.27	349
<b>TOTAL</b>					<b>819,477,719.23</b>	<b>365</b>			<b>TOTAL</b>	<b>759,292,243.98</b>	<b>369</b>

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	EDF No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			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			62.55%
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)	62.55%
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)	759,292,243.98
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	552,559,100.00	280,577,179.00	833,136,279.00		29,410,000.00	803,726,279.00	21,845,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	2,217.00		2,217.00		2,217.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		555,000,992.00	555,000,992.00			555,000,992.00	
Net OPEB Obligation	77,492,394.00	63,080.00	77,555,474.00	14,859,018.00		92,414,492.00	
Compensated Absences Payable	10,977,719.00		10,977,719.00	783,141.00		11,760,860.00	9,408,688.00
Governmental activities long-term liabilities	641,031,430.00	835,641,251.00	1,476,672,681.00	15,642,159.00	29,412,217.00	1,462,902,623.00	31,253,688.00
<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)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	453,329,520.16		453,329,520.16			459,586,510.20
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	76,062.11		76,062.11			74,276.57
	Adjustments to 2014-15			Adjustments to 2015-16		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>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)	2015-16 P2 Report			2016-17 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	74,276.57		74,276.57	72,791.92		72,791.92
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)			74,276.57			72,791.92
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	2015-16 Actual			2016-17 Budget		
1. Homeowners' Exemption (Object 8021)	499,280.28		499,280.28	373,219.00		373,219.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	774,523.57		774,523.57	1,589,486.00		1,589,486.00
4. Secured Roll Taxes (Object 8041)	72,058,048.54		72,058,048.54	95,171,601.00		95,171,601.00
5. Unsecured Roll Taxes (Object 8042)	631,122.70		631,122.70	2,140,742.00		2,140,742.00
6. Prior Years' Taxes (Object 8043)	1,822,176.32		1,822,176.32	1,338,933.00		1,338,933.00
7. Supplemental Taxes (Object 8044)	3,228,911.36		3,228,911.36	1,400,667.00		1,400,667.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	31,541,055.24		31,541,055.24	2,793,276.00		2,793,276.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	113,181.62		113,181.62	245,966.00		245,966.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	19,741,720.64		19,741,720.64	7,538,031.00		7,538,031.00
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)	(287,485.00)		(287,485.00)	(233,082.00)		(233,082.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	130,122,535.27	0.00	130,122,535.27	112,358,839.00	0.00	112,358,839.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	130,122,535.27	0.00	130,122,535.27	112,358,839.00	0.00	112,358,839.00

	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)			5,277,073.26			5,595,116.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			5,277,073.26			5,595,116.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	536,181,661.09		536,181,661.09	580,973,770.00		580,973,770.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(377,414.00)		(377,414.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	535,804,247.09	0.00	535,804,247.09	580,973,770.00	0.00	580,973,770.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	893,958,614.56		893,958,614.56	894,563,776.00		894,563,776.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,313,124.54		1,313,124.54	1,021,221.00		1,021,221.00
<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)			453,329,520.16			459,586,510.20
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9765			0.9800
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			459,586,510.20			474,580,979.68
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			130,122,535.27			112,358,839.00
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)			8,913,188.40			8,735,030.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			334,741,048.19			367,817,256.68
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			334,741,048.19			367,817,256.68
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])			683,836.74			548,788.54
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			130,806,372.01			112,907,627.54
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)			334,057,211.45			367,268,468.14
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			130,806,372.01			
b. State Subventions (Line D8)			334,057,211.45			
c. Less: Excluded Appropriations (Line C23)			5,277,073.26			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			459,586,510.20			





**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) 20,755,427.82
- 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) 677,109,928.76

**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)	19,613,124.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	10,700,753.27
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	171,589.90
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)	2,948,599.73
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)	3,901.77
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)	33,437,969.42
9. Carry-Forward Adjustment (Part IV, Line F)	(474,643.42)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	32,963,326.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	529,103,698.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	91,160,715.45
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	54,373,438.18
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,060,462.14
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	7,952,412.17
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	336,829.72
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,545,579.78
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)	54,221.46
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)	107,188.73
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)	93,096,994.18
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)	123,191.63
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,143,823.40
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	29,262,251.25
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	37,863,568.47
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	850,184,375.02

**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) 3.93%

**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) 3.88%

**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>33,437,969.42</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(415,348.46)</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 (3.94%) 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 (3.94%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.94%) times Part III, Line B18); zero if positive	<u>(474,643.42)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(474,643.42)</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>3.88%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-237,321.71) is applied to the current year calculation and the remainder (\$-237,321.71) is deferred to one or more future years:	<u>3.91%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-158,214.47) is applied to the current year calculation and the remainder (\$-316,428.95) is deferred to one or more future years:	<u>3.91%</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>(474,643.42)</u>

Approved indirect cost rate: 3.94%  
Highest rate used in any program: 3.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	28,036,067.28	1,104,620.98	3.94%
01	3060	478,991.56	18,044.87	3.77%
01	3110	25,893.81	1,020.19	3.94%
01	3310	29,574,563.07	1,165,237.87	3.94%
01	3311	79,995.00	3,151.80	3.94%
01	3315	8,010,707.97	315,621.76	3.94%
01	3320	3,160,858.18	124,537.92	3.94%
01	3327	116,683.86	4,597.34	3.94%
01	3345	6,543.51	257.49	3.94%
01	3385	255,749.49	10,076.51	3.94%
01	3395	20,297.29	799.71	3.94%
01	3410	401,780.92	13,944.66	3.47%
01	3550	676,660.02	26,660.35	3.94%
01	4035	5,122,807.24	201,838.45	3.94%
01	4124	510,386.74	20,109.47	3.94%
01	4510	11,233.64	442.61	3.94%
01	5630	163,556.86	6,444.14	3.94%
01	5810	1,492,657.03	30,693.69	2.06%
01	6010	9,111,744.14	359,002.72	3.94%
01	6230	227,578.66	8,966.57	3.94%
01	6264	232,986.97	9,179.66	3.94%
01	6378	38,860.91	1,531.13	3.94%
01	6382	1,008,315.06	39,727.61	3.94%
01	6387	179,202.46	7,060.56	3.94%
01	6500	94,360,585.21	3,717,637.69	3.94%
01	6501	24,080.24	948.76	3.94%
01	6512	1,757,776.38	69,256.39	3.94%
01	6515	5,014.55	197.45	3.94%
01	6520	298,014.24	11,741.76	3.94%
01	7090	793,858.61	23,815.85	3.00%
01	7091	664,694.90	8,755.00	1.32%
01	7220	106,983.62	4,215.14	3.94%
01	7370	721,569.14	28,430.86	3.94%
01	7405	3,794,627.22	149,508.31	3.94%
01	8150	16,467,507.35	648,819.81	3.94%
01	9010	10,809,511.20	128,557.65	1.19%
11	6391	487,402.13	19,203.60	3.94%
12	5025	1,418,639.58	55,894.40	3.94%
12	5210	18,215,484.58	714,688.45	3.92%
12	6105	7,266,455.00	286,298.33	3.94%
13	5310	37,341,721.81	263,701.67	0.71%
13	5370	166,055.59	6,542.60	3.94%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals  
2015-16 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		6,045,354.19	6,045,354.19
2. State Lottery Revenue	8560	11,467,227.94		3,967,221.79	15,434,449.73
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		11,467,227.94	0.00	10,012,575.98	21,479,803.92
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	8,447,903.29			8,447,903.29
2. Classified Salaries	2000-2999	36,159.95			36,159.95
3. Employee Benefits	3000-3999	1,190,898.84			1,190,898.84
4. Books and Supplies	4000-4999	1,539,412.03		1,284,142.05	2,823,554.08
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	252,853.83			252,853.83
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		11,467,227.94	0.00	1,284,142.05	12,751,369.99
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	8,728,433.93	8,728,433.93
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	832,319,078.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	85,101,097.61
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	7,752,152.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,128,514.39
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,000,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				13,880,666.73
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		1,746,990.32
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)				735,084,304.54

		2015-16 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		74,048.18
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,927.11
<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.)	664,233,472.02	8,782.27
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)	664,233,472.02	8,782.27
B. Required effort (Line A.2 times 90%)	597,810,124.82	7,904.04
C. Current year expenditures (Line I.E and Line II.B)	735,084,304.54	9,927.11
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%



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

	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>								
<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.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten	26,961,644.29		46,929,051.23	27,782,009.14	95,647,117.45	96,767.40	1,114,434.87	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
1110 Regular Education, K-12	2,765.51	2,765.51	2,765.51	2,765.51	3,077.03	3,077.03	577.00	
3100 Alternative Schools								
3200 Continuation Schools	9.90	9.90	9.90	9.90	11.02	11.02		
3300 Independent Study Centers	22.00	22.00	22.00	22.00	24.48	24.48		
3400 Opportunity Schools	1.00	1.00	1.00	1.00	1.11	1.11		
3550 Community Day Schools	1.00	1.00	1.00	1.00	1.11	1.11		
3700 Specialized Secondary Programs	24.00	24.00	24.00	24.00	26.70	26.70		
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	571.85	571.85	571.85	571.85	636.27	636.27	2,518.00	
6000 ROC/P								
<b>Other Goals Description</b>								
7110 Nongency - Educational								
7150 Nongency - Other								
8100 Community Services								
8500 Child Care and Development Services	13.75	13.75	13.75	13.75	15.30	15.30		
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	177.94	177.94	177.94	177.94	197.98	197.98		
-- Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	<b>3,586.95</b>	<b>3,586.95</b>	<b>3,586.95</b>	<b>3,586.95</b>	<b>3,991.00</b>	<b>3,991.00</b>	<b>3,095.00</b>	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	398,054,324.22	154,209,349.09	552,263,673.31	22,727,761.83	574,991,435.14	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,892,345.19	551,411.97	2,443,757.16	100,569.95	2,544,327.11	
3300	Independent Study Centers	4,178,021.60	1,225,146.69	5,403,168.29	222,361.04	5,625,529.33	
3400	Opportunity Schools	244,508.63	55,623.05	300,131.68	12,351.57	312,483.25	
3550	Community Day Schools	459,539.10	55,623.05	515,162.15	21,200.89	536,363.04	
3700	Specialized Secondary Programs	4,599,302.31	1,336,392.82	5,935,695.13	244,276.55	6,179,971.68	
3800	Career Technical Education	8,107,370.35	0.00	8,107,370.35	333,649.29	8,441,019.64	
4110	Regular Education, Adult	3,618.83	0.00	3,618.83	148.93	3,767.76	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	505,237.64	0.00	505,237.64	20,792.46	526,030.10	
5000-5999	Special Education	164,775,695.34	32,751,097.98	197,526,793.32	8,128,982.82	205,655,776.14	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	281,181.36	0.00	281,181.36	11,571.69	292,753.05	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	5,064,818.28	0.00	5,064,818.28	208,436.64	5,273,254.92	
8500	Child Care and Development Services	3,350,156.70	765,716.68	4,115,873.38	169,383.93	4,285,257.31	
<b>Other Costs</b>							
----	Food Services				14,492.19	14,492.19	
----	Enterprise				336,829.72	336,829.72	
----	Facilities Acquisition & Construction				1,050,678.51	1,050,678.51	
----	Other Outgo				4,468,576.07	4,468,576.07	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		9,908,760.78	9,908,760.78	3,218,101.86	13,126,862.64	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,346,329.05)	(1,346,329.05)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	591,516,119.55	200,859,122.11	792,375,241.66	34,073,260.40	832,319,078.55	

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 3960)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4090- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	390,627,340.45	33,867.46	6,064,085.96	1,304.42	236,937.79	0.00	1,060,462.14			0.00	30,326.00	398,054,324.22
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,156,525.22	687.86	5.00	485,344.50	151,826.95	0.00	0.00			97,955.66	0.00	1,892,345.19
3300	Independent Study Centers	3,239,154.24	260,736.74	0.00	492,985.85	149,320.42	0.00	0.00			35,824.35	0.00	4,178,021.60
3400	Opportunity Schools	190,359.14	27,737.05	0.00	0.00	0.00	0.00	0.00			26,392.44	0.00	244,508.63
3550	Community Day Schools	341,880.94	7,013.62	0.00	0.00	0.00	0.00	0.00			110,644.34	0.00	459,539.10
3700	Specialized Secondary Programs	3,765,454.78	0.00	4,816.71	573,922.85	178,954.48	0.00	0.00			76,153.49	0.00	4,599,302.31
3800	Career Technical Education	7,864,523.22	102,390.18	0.00	140,456.95	0.00	0.00	0.00			0.00	0.00	8,107,370.35
4110	Regular Education, Adult	3,618.83	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,618.83
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	239,917.68	73,394.14	7,617.53	0.00	175,015.08	0.00	0.00			9,293.21	0.00	505,237.64
5000-5999	Special Education	133,016,127.23	6,335,958.78	1,937.47	188,031.29	15,089,282.03	9,748,438.38	0.00			995,920.16	0.00	164,775,695.34
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	270,638.17	4,605.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,937.72	0.00	281,181.36
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	942.01	0.00	0.00	0.00		5,063,876.27	0.00	0.00	0.00	5,064,818.28
8500	Child Care and Development Services	282,825.44	178,740.54	0.00	0.00	0.00	0.00		2,888,535.90	0.00	54.82	0.00	3,350,156.70
<b>Total Direct Charged Costs</b>		540,998,365.34	7,025,151.84	6,079,404.68	1,882,045.86	15,981,336.75	9,748,438.38	1,060,462.14	7,952,412.17	0.00	758,176.39	30,326.00	591,516,119.55

\* 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	80,183,793.77	73,817,791.53	207,763.79	154,209,349.09
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	287,042.73	264,369.24	0.00	551,411.97
3300	Independent Study Centers	637,872.75	587,273.94	0.00	1,225,146.69
3400	Opportunity Schools	28,994.21	26,628.84	0.00	55,623.05
3550	Community Day Schools	28,994.21	26,628.84	0.00	55,623.05
3700	Specialized Secondary Programs	695,861.19	640,531.63	0.00	1,336,392.82
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	16,580,342.31	15,264,084.59	906,671.08	32,751,097.98
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	398,670.47	367,046.21	0.00	765,716.68
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	5,159,230.76	4,749,530.02	0.00	9,908,760.78
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		104,000,802.40	95,743,884.84	1,114,434.87	200,859,122.11

<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)	4,545,579.78
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	171,589.90
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	19,730,348.77
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	10,972,070.99
5	Total Central Administration Costs in General Fund and Charter Schools Funds	35,419,589.44
<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)	591,516,119.55
2	Total Allocated Costs (from Form PCR, Column 2, Total)	200,859,122.11
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	792,375,241.66
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,143,823.40
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	29,262,251.25
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	37,882,074.88
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	68,288,149.53
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		860,663,391.19
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.12%

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)	14,492.19				14,492.19
Enterprise (Objects 1000-5999, 6400, and 6500)		336,829.72			336,829.72
Facilities Acquisition & Construction (Objects 1000-6500)			1,050,678.51		1,050,678.51
Other Outgo (Objects 1000-7999)				4,468,576.07	4,468,576.07
<b>Total Other Costs</b>	<b>14,492.19</b>	<b>336,829.72</b>	<b>1,050,678.51</b>	<b>4,468,576.07</b>	<b>5,870,576.49</b>

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

Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,096,071.60)	0.00	(1,346,329.05)				
Other Sources/Uses Detail					2,200,000.00	4,000,000.00		
Fund Reconciliation							5,698,014.90	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
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	1,229.30	0.00	19,203.60	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	522,507.03	0.00	1,055,891.18	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	150,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	308,045.70	0.00	270,244.27	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5,548,014.90
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,200,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	195,339.90	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	54,445.09	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	222.80	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	12,198.30	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



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

Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	2,083.48	0.00						
Other Sources/Uses Detail					4,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,096,071.60	(1,096,071.60)	1,346,329.05	(1,346,329.05)	6,200,000.00	6,200,000.00	5,698,014.90	5,698,014.90

Unaudited Actuals  
Special Education Maintenance of Effort  
2015-16 Actual vs. 2014-15 Actual Comparison  
2015-16 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	152,521.91	327,850.25	63,355.61	119,033.10	4,636,329.31	22,794,385.19	29,895,113.76		57,989,589.13
2000-2999	Classified Salaries	1,048,235.39	947.25	0.00	27,984.66	2,430,515.02	18,916,544.08	6,903,950.03		29,328,176.43
3000-3999	Employee Benefits	338,531.50	118,363.48	12,729.68	48,083.87	2,640,545.31	18,382,115.77	14,995,369.66		36,535,739.27
4000-4999	Books and Supplies	40,402.95	26,971.90	10,702.62	3,271.39	151,426.58	514,504.01	51,312.69		799,592.14
5000-5999	Services and Other Operating Expenditures	878,166.16	36,987.72	7,675.44	3,723.30	32,074.19	38,848,450.03	285,361.42		40,092,438.26
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	32,160.11	0.00		32,160.11
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	2,457,857.91	511,120.60	94,463.35	202,096.32	9,890,890.41	89,488,159.19	52,131,107.56	0.00	164,779,695.34
7350	Transfers of Indirect Costs - Interfund	82,714.03	0.00	0.00	10,313.89	452,761.44	3,251,185.19	1,667,417.19		5,464,391.54
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Indirect Costs and PCR Allocations</b>										
<b>TOTAL COSTS</b>										
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	32,833,812.03	0.00	0.00	10,313.69	452,761.44	3,251,185.19	1,667,417.19		32,751,098.00
2000-2999	Classified Salaries	35,291,669.94	511,120.60	94,463.35	212,410.01	10,343,651.85	102,798,344.38	53,798,524.75		38,215,489.54
3000-3999	Employee Benefits	116,937.89	8,621.70	2,962.39	0.00	4,394,149.80	493,031.32	425,212.47		5,440,915.57
4000-4999	Books and Supplies	435,289.09	0.00	0.00	0.00	2,283,707.38	15,531,590.56	5,745,614.83		23,996,201.86
5000-5999	Services and Other Operating Expenditures	70,685.47	1,220.75	419.45	0.00	2,230,281.54	7,657,856.14	2,428,562.48		12,389,025.83
6000-6999	Capital Outlay	3,714.47	0.00	0.00	223.58	149,538.13	22,422.63	4,565.19		179,464.00
7130	State Special Schools	547.87	3,952.98	595.24	112.41	30,489.19	1,195,824.74	38,579.01		1,270,101.44
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	627,174.79	13,795.43	3,977.08	335.99	9,087,166.04	24,900,725.39	8,642,533.98	0.00	43,275,708.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	440,417.17	1,172,987.01	29,375.49		1,642,779.67
<b>Total Indirect Costs</b>										
<b>TOTAL BEFORE OBJECT 8980</b>										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	627,174.79	13,795.43	3,977.08	335.99	9,527,583.21	26,073,712.40	8,671,909.47	0.00	44,918,489.37
<b>TOTAL COSTS</b>										
										9,650
										29,279,015.01
										15,639,473.36

Unaudited Actuals  
Special Education Maintenance of Effort  
2015-16 Actual vs. 2014-15 Actual Comparison  
2015-16 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	35,584.02	319,228.55	60,393.22	119,033.10	242,179.51	22,301,353.87	29,469,901.29		52,547,673.56
2000-2999	Classified Salaries	812,946.30	947.25	0.00	27,994.66	146,807.64	3,384,953.52	1,158,335.20		5,331,974.57
3000-3999	Employee Benefits	267,846.03	117,142.73	12,310.23	48,083.87	410,263.77	10,724,259.63	12,566,807.18		24,146,713.44
4000-4999	Books and Supplies	36,688.48	26,971.90	10,702.62	3,047.81	2,888.45	492,081.38	46,747.50		619,128.14
5000-5999	Services and Other Operating Expenditures	877,618.29	33,034.74	7,080.20	3,610.89	1,585.00	37,652,625.29	246,782.41		38,822,336.82
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	32,160.11	0.00		32,160.11
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,830,693.12	497,325.17	90,486.27	201,760.33	803,724.37	74,587,433.80	43,488,573.58	0.00	121,489,986.64
7310	Transfers of Indirect Costs	82,714.03	0.00	0.00	10,313.69	12,344.27	2,076,198.18	1,638,041.70		3,821,611.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	32,751,098.00								32,751,098.00
	Total Indirect Costs and PCR Allocations	32,833,812.03	0.00	0.00	10,313.69	12,344.27	2,076,198.18	1,638,041.70	0.00	36,572,709.87
	TOTAL BEFORE OBJECT 8980	34,664,495.15	497,325.17	90,486.27	212,074.02	816,068.64	76,665,631.98	45,126,615.28	0.00	159,072,696.51
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									29,279,015.01
										187,351,711.52
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	269,527.99	73,332.06		342,860.05
2000-2999	Classified Salaries	717.08	0.00	0.00	0.00	146,807.64	53,434.84	181,170.20		382,129.76
3000-3999	Employee Benefits	69.07	0.00	0.00	0.00	66,413.18	130,800.97	74,164.66		271,447.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,888.45	3,523.10	0.00		6,411.55
5000-5999	Services and Other Operating Expenditures	267,273.15	0.00	0.00	0.00	0.00	9,471,902.75	122,677.69		9,861,853.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	268,059.30	0.00	0.00	0.00	216,109.27	9,929,189.55	451,344.61	0.00	10,864,702.83
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	11,753.31		11,753.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	11,753.31	0.00	11,753.31
	TOTAL BEFORE OBJECT 8980	268,059.30	0.00	0.00	0.00	216,109.27	9,929,189.55	463,097.92	0.00	10,876,456.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									64,853,180.44
										105,008,651.59

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

2014-15 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	163,969,300.99	85,530,923.12
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	163,969,300.99	85,530,923.12
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	9,442.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	9,442.00	

**SELPA:** Long Beach Unified (DL)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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


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**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	202,991,184.88		
b. Less: Expenditures paid from federal sources	15,639,473.36		
c. Expenditures paid from state and local sources	187,351,711.52	163,969,300.99	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	187,351,711.52	163,969,300.99	23,382,410.53
d. Special education unduplicated pupil count	9,650	9,442	
e. Per capita state and local expenditures (A1c/A1d)	19,414.69	17,365.95	2,048.74

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	187,351,711.52	163,969,300.99	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	187,351,711.52	163,969,300.99	23,382,410.53
b. Special education unduplicated pupil count	9,650	9,442	
c. Per capita state and local expenditures (A2a/A2b)	19,414.69	17,365.95	2,048.74

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

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**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	105,008,651.59	85,530,923.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>105,008,651.59</u>	<u>85,530,923.12</u>	<u>19,477,728.47</u>
b. Per capita local expenditures (B1a/A1d)	<u>10,881.73</u>	<u>9,058.56</u>	<u>1,823.17</u>

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	105,008,651.59	85,530,923.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>105,008,651.59</u>	<u>85,530,923.12</u>	<u>19,477,728.47</u>
b. Special education unduplicated pupil count	<u>9,650</u>	<u>9,059</u>	
c. Per capita local expenditures (B2a/B2b)	<u>10,881.73</u>	<u>9,441.54</u>	<u>1,440.19</u>

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Notseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,207,228.00	169,972.00	0.00	136,551.00	4,271,831.00	24,782,476.00	28,217,241.00		58,785,339.00
2000-2999	Classified Salaries	472,228.00	0.00	0.00	28,289.00	1,755,968.00	19,225,466.00	7,050,413.00		28,532,364.00
3000-3999	Employee Benefits	644,839.00	77,264.00	3,924.00	58,412.00	2,342,545.00	20,185,154.00	15,139,924.00		38,452,072.00
4000-4999	Books and Supplies	0.00	0.00	0.00	5,826.00	53,100.00	617,000.00	19,800.00		695,726.00
5000-5999	Services and Other Operating Expenditures	300,000.00	143,967.00	0.00	1,700.00	13,350.00	32,730,000.00	6,004,381.00		39,193,993.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,624,295.00	391,198.00	3,924.00	230,818.00	8,436,794.00	97,540,096.00	56,431,769.00	0.00	165,658,994.00
7310	Transfers of Indirect Costs	90,780.00	0.00	0.00	7,580.00	275,930.00	2,392,921.00	1,877,685.00		4,644,896.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	90,780.00	0.00	0.00	7,580.00	275,930.00	2,392,921.00	1,877,685.00	0.00	4,644,896.00
	TOTAL COSTS	2,715,075.00	391,198.00	3,924.00	238,398.00	8,712,724.00	99,933,017.00	58,309,454.00	0.00	170,303,790.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,059,333.00	167,154.00	0.00	136,581.00	191,427.00	24,603,016.00	28,069,912.00		54,226,433.00
2000-2999	Classified Salaries	472,228.00	0.00	0.00	28,289.00	0.00	4,019,316.00	415,627.00		4,935,480.00
3000-3999	Employee Benefits	600,696.00	76,813.00	3,924.00	58,412.00	340,369.00	12,902,434.00	11,847,914.00		25,830,582.00
4000-4999	Books and Supplies	0.00	0.00	0.00	5,826.00	0.00	617,000.00	6,500.00		629,326.00
5000-5999	Services and Other Operating Expenditures	300,000.00	143,967.00	0.00	1,700.00	0.00	31,630,000.00	5,973,516.00		37,905,216.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,431,257.00	243,967.00	3,924.00	230,818.00	531,816.00	73,771,766.00	46,313,469.00	0.00	123,527,017.00
7310	Transfers of Indirect Costs	79,279.00	0.00	0.00	7,580.00	8,742.00	1,454,429.00	1,523,677.00		3,073,707.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	79,279.00	0.00	0.00	7,580.00	8,742.00	1,454,429.00	1,523,677.00	0.00	3,073,707.00
	TOTAL BEFORE OBJECT 8980	2,510,536.00	243,967.00	3,924.00	238,398.00	540,558.00	75,226,195.00	47,837,146.00	0.00	126,600,724.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									28,613,731.00
										155,214,455.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	302,562.00	3,471.00		306,033.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	145,700.00		145,700.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	105,395.00	33,596.00		138,991.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00		5,000.00
5000-5999	Services and Other Operating Expenditures	300,000.00	0.00	0.00	0.00	0.00	9,830,000.00	119,516.00		10,249,516.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>300,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,242,957.00</b>	<b>302,283.00</b>	<b>0.00</b>	<b>10,845,240.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	10,217.00		10,217.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,217.00</b>	<b>0.00</b>	<b>10,217.00</b>
	<b>TOTAL BEFORE OBJECT 6980</b>	<b>300,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,242,957.00</b>	<b>312,500.00</b>	<b>0.00</b>	<b>10,855,457.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									28,613,731.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									66,481,360.00
	<b>TOTAL COSTS</b>									<b>105,950,548.00</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	152,521.91	327,850.25	63,355.61	119,033.10	4,636,329.31	22,794,385.19	29,895,113.76		57,988,589.13
2000-2999	Classified Salaries	1,048,235.39	947.25	0.00	27,994.66	2,430,515.02	18,916,544.08	6,903,950.03		29,328,176.43
3000-3999	Employee Benefits	338,531.50	118,363.48	12,729.68	48,033.87	2,640,545.31	18,382,115.77	14,995,369.66		36,535,739.27
4000-4999	Books and Supplies	40,402.95	26,971.90	10,702.62	3,271.39	151,426.56	514,504.01	51,312.69		788,592.14
5000-5999	Services and Other Operating Expenditures	878,166.16	36,967.72	7,675.44	3,723.30	32,074.19	38,848,450.03	285,361.42		40,092,438.26
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	32,160.11	0.00		32,160.11
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,457,857.91	511,120.60	94,463.35	202,096.32	9,890,890.41	99,488,159.19	52,131,075.56	0.00	154,775,695.34
7310	Transfers of Indirect Costs	82,714.03	0.00	0.00	10,313.89	452,761.44	3,251,185.19	1,687,417.19		5,464,391.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	82,714.03	0.00	0.00	10,313.89	452,761.44	3,251,185.19	1,687,417.19		5,464,391.54
	TOTAL COSTS	2,540,571.94	511,120.60	94,463.35	212,410.01	10,343,651.85	102,739,344.38	53,798,524.75	0.00	170,240,086.88
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	116,937.89	8,621.70	2,962.39	0.00	4,394,149.80	493,031.32	425,212.47		5,440,915.57
2000-2999	Classified Salaries	435,289.09	0.00	0.00	0.00	2,283,707.38	15,531,590.56	5,745,614.83		23,986,201.86
3000-3999	Employee Benefits	70,685.47	1,220.75	419.45	0.00	2,230,281.54	7,657,866.14	2,428,582.48		12,389,029.83
4000-4999	Books and Supplies	3,714.47	0.00	0.00	223.58	148,538.13	22,422.63	4,565.19		179,464.00
5000-5999	Services and Other Operating Expenditures	547.87	3,952.98	595.24	112.41	30,489.19	1,195,824.74	38,579.01		1,270,101.44
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	627,174.79	13,795.43	3,977.08	335.99	9,087,166.04	24,900,725.39	8,642,533.98	0.00	43,275,708.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	440,417.17	1,172,987.01	29,375.49		1,642,779.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	440,417.17	1,172,987.01	29,375.49		1,642,779.67
	TOTAL BEFORE OBJECT 8980	627,174.79	13,795.43	3,977.08	335.99	9,527,583.21	26,073,712.40	8,671,909.47	0.00	44,918,488.37
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									29,279,015.01
										15,639,473.36

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

Object Code	Description	Special Education, Unspecified (Goal 6001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	35,584.02	319,228.55	60,393.22	119,033.10	242,179.51	22,301,353.87	29,469,901.29		52,547,673.56
2000-2999	Classified Salaries	612,946.30	947.25	0.00	27,984.66	146,807.64	9,384,953.52	1,158,335.20		5,331,974.57
3000-3999	Employee Benefits	267,846.03	117,142.73	12,310.23	48,083.87	410,259.63	10,724,259.63	12,566,807.18		24,146,713.44
4000-4999	Books and Supplies	36,688.48	26,971.90	10,702.62	3,047.81	2,888.45	492,081.38	46,747.50		619,128.14
5000-5999	Services and Other Operating Expenditures	877,618.29	33,034.74	7,089.20	3,610.89	1,585.00	37,652,625.29	246,762.41		38,822,336.82
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	32,160.11	0.00		32,160.11
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,830,683.12	497,325.17	90,486.27	201,760.33	803,724.37	74,587,433.80	43,488,573.58	0.00	121,499,986.64
7310	Transfers of Indirect Costs	82,714.03	0.00	0.00	10,313.69	12,344.27	2,078,198.18	1,638,041.70		3,821,611.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	82,714.03	0.00	0.00	10,313.69	12,344.27	2,078,198.18	1,638,041.70		3,821,611.87
	Total Indirect Costs	1,913,397.15	497,325.17	90,486.27	212,074.02	816,068.64	76,665,631.98	45,126,615.28	0.00	125,321,598.51
8980	TOTAL BEFORE OBJECT 8980									
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									29,279,015.01
	TOTAL COSTS									154,600,613.52
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	269,527.99	73,332.06		342,860.05
2000-2999	Classified Salaries	717.08	0.00	0.00	0.00	146,807.64	53,434.84	181,170.20		382,129.76
3000-3999	Employee Benefits	69.07	0.00	0.00	0.00	66,413.18	130,800.97	74,164.66		271,447.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,888.45	3,523.10	0.00		6,411.55
5000-5999	Services and Other Operating Expenditures	267,273.15	0.00	0.00	0.00	0.00	9,471,902.75	122,677.69		9,861,853.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	268,059.30	0.00	0.00	0.00	216,109.27	9,929,189.65	451,344.61	0.00	10,864,702.83
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	11,753.31		11,753.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	11,753.31		11,753.31
8980	TOTAL BEFORE OBJECT 8980	268,059.30	0.00	0.00	0.00	216,109.27	9,929,189.65	463,097.92	0.00	10,876,456.14
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									29,279,015.01
8980	TOTAL COSTS									64,853,180.44
	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									105,008,651.59

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

SELPA: Long Beach Unified (DL)

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

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

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

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

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

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

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

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

**SELPA:** Long Beach Unified (DL)

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

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

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

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

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

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

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


SELPA: Long Beach Unified (DL)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	170,303,790.00		
b. Less: Expenditures paid from federal sources	15,089,335.00		
c. Expenditures paid from state and local sources	155,214,455.00	154,600,613.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	155,214,455.00	154,600,613.52	613,841.48
d. Special education unduplicated pupil count	9,650	9,650	
e. Per capita state and local expenditures (A1c/A1d)	16,084.40	16,020.79	63.61

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

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	155,214,455.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	155,214,455.00	0.00	155,214,455.00
b. Special education unduplicated pupil count	9,650		
c. Per capita state and local expenditures (A2a/A2b)	16,084.40	0.00	16,084.40

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

SELPA: Long Beach Unified (DL)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	105,950,548.00	105,008,651.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	105,950,548.00	105,008,651.59	941,896.41
b. Per capita local expenditures (B1a/A1d)	10,979.33	10,881.73	97.60

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

	Budget FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	105,950,548.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	105,950,548.00	0.00	105,950,548.00
b. Special education unduplicated pupil count	9,650		
c. Per capita local expenditures (B2a/B2b)	10,979.33	0.00	10,979.33

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

Renee Arkus  
Contact Name

562-997-8126  
Telephone Number

Executive Director of Fiscal Services  
Title

RArkus@lbschools.net  
E-mail Address



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

Charter Approving Entity: Long Beach Unified School District

County: Los Angeles

Charter #: 1504

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

**Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	918,108.00		918,108.00
Education Protection Account State Aid - Current Year	8012	32,692.00		32,692.00
State Aid - Prior Years	8019	201.00		201.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	219,528.00		219,528.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,170,529.00	0.00	1,170,529.00
<b>2. Federal Revenues (see NOTE in Section L)</b>				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	88,469.81	16,834.38	105,304.19
Total, Other State Revenues		88,469.81	16,834.38	105,304.19
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	99,305.30	50,000.00	149,305.30
Total, Local Revenues		99,305.30	50,000.00	149,305.30
<b>5. TOTAL REVENUES</b>				
		1,358,304.11	66,834.38	1,425,138.49
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	389,408.53	21,678.00	411,086.53
Certificated Pupil Support Salaries	1200	34,999.97	17,000.00	51,999.97
Certificated Supervisors' and Administrators' Salaries	1300	126,786.39	20,068.00	146,854.39
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		551,194.89	58,746.00	609,940.89
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	10,645.16		10,645.16
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	21,840.11	5,261.00	27,101.11
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		32,485.27	5,261.00	37,746.27
<b>3. Employee Benefits</b>				
STRS	3101-3102	60,301.63	1,782.04	62,083.67
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	13,335.35	146.31	13,481.66
Health and Welfare Benefits	3401-3402	50,643.40	0.00	50,643.40
Unemployment Insurance	3501-3502	9,016.38	0.00	9,016.38
Workers' Compensation Insurance	3601-3602	4,615.91	0.00	4,615.91
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		137,912.67	1,928.35	139,841.02

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

		Unrestricted	Restricted	Total
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	4,932.87	0.00	4,932.87
Books and Other Reference Materials	4200	1,342.02	0.00	1,342.02
Materials and Supplies	4300	7,662.03	7,335.66	15,017.69
Noncapitalized Equipment	4400	38,316.09	0.00	38,316.09
Food	4700	1,530.00	0.00	1,530.00
Total, Books and Supplies		53,803.01	7,335.66	61,138.67
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	1,000.76	1,350.00	2,350.76
Dues and Memberships	5300	1,450.00	0.00	1,450.00
Insurance	5400	1,173.13	0.00	1,173.13
Operations and Housekeeping Services	5500	16,968.67	0.00	16,968.67
Rentals, Leases, Repairs, and Noncap. Improvements	5600	90,192.64	14,493.00	104,685.64
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	258,296.12	76,408.57	334,704.69
Communications	5900	1,564.91	0.00	1,564.91
Total, Services and Other Operating Expenditures		370,646.23	92,251.57	462,897.80
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	7,644.89		7,644.89
Total, Capital Outlay		7,644.89	0.00	7,644.89
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		<b>1,153,686.96</b>	<b>165,522.58</b>	<b>1,319,209.54</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>204,617.15</b>	<b>-98,688.20</b>	<b>105,928.95</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		<b>204,617.15</b>	<b>-98,688.20</b>	<b>105,928.95</b>
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	295,326.06	142,955.00	438,281.06
b. Adjustments/Restatements	9793, 9795	-3,057.79	-4,000.00	-7,057.79
c. Adjusted Beginning Fund Balance /Net Position		292,268.27	138,955.00	431,223.27
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		496,885.42	40,266.80	537,152.22
<b>Compliers of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonseparable				

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797		40,266.80	40,266.80
c. Unrestricted Net Position	9790A	496,885.42	0.00	496,885.42
<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	497,376.16	40,266.80	537,642.96
In Revolving Fund	9130	0.00		0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	0.00		0.00
2. Investments	9150	0.00		0.00
3. Accounts Receivable	9200	125,374.78		125,374.78
4. Due from Grantor Governments	9290	0.00		0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	1,500.04		1,500.04
7. Other Current Assets	9340	0.00		0.00
8. Capital Assets (accrual basis only)	9400-9489	25,874.47		25,874.47
9. TOTAL ASSETS		650,125.45	40,266.80	690,392.25
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	153,240.03		153,240.03
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		153,240.03	0.00	153,240.03
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		496,885.42	40,266.80	537,152.22

**L. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2015 to June 30, 2016

Charter School Name: Intellectual Virtues Academy

CDS #: 19647250127506

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>None</u>	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	0.00	0.00	0.00

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits except 3801-38002 4000-4999	0.00
d. Books and Supplies 5000-5999	0.00
e. Services and Other Operating Expenditures	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	0.00

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2014-15 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2017-18.

a. Total Expenditures (B8)	1,319,209.54
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	0.00
c. Subtotal of State & Local Expenditures [a minus b]	1,319,209.54
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	7,644.89
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e]	\$ 1,311,564.65

Attendance Charter School

County: Los Angeles Fiscal Year: 2015-16  
 District: Long Beach Unified : Intellectual Virtues Academy of E-2  
 CDS CODE 19 64725 0127506 1504 Certificate Number: D20CB41A

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
Did the charter school cease operation during the current fiscal year?					
Is this charter school in its first year of operation?					
Enter Date (month, day, year) that instruction commenced					
Does this charter school operate multiple instructional tracks?					
Single Track Days of Operation					
What is the site type of the charter school?					
<b>Regular ADA</b>					
Regular ADA	A-1 0.00	53.97	109.49	0.00	163.46
Classroom-based ADA included in A-1	A-2 0.00	53.85	109.02	0.00	162.87
Extended Year Special Education [EC 56345(b) (3)] (Divisor 175)	A-3 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-3	A-4 0.00	0.00	0.00	0.00	0.00
Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a) (7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-5 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-5	A-6 0.00	0.00	0.00	0.00	0.00
Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a) (7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)	A-7 0.00	0.00	0.00	0.00	0.00

Attendance Charter School

County: Los Angeles

Fiscal Year: 2015-16

District: Long Beach Unified : Intellectual Virtues Academy of

P-2

CDS CODE 19 64725 0127506 1504

Certificate Number: D20CB41A

Classroom-based ADA included in A-7	A-8	0.00	0.00	0.00	0.00	0.00	0.00
ADA Totals (Sum of A-1 through A-7 excluding classroom-based ADA)	A-9	0.00	53.97	109.49	0.00	163.46	
Classroom-based ADA Totals (Sum of A-2 through A-8 including only classroom-based ADA)	A-10	0.00	53.85	109.02	0.00	162.87	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	0.00	0.12	0.47	0.00	0.59	

Other

ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1, A-3, A-5 and A-7, TK/K-3 Column, First Year ADA Only)	B-1	0.00				0.00	
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Non classroom-based ADA not eligible for funding pursuant to EC 47612.5(b) and 51745.6 and not included in A-11	B-2	0.00	0.00	0.00	0.00	0.00	0.00
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Course Based Independent Study ADA, pursuant to EC 51749.5, included in A-11	B-3	0.00	0.00	0.00	0.00	0.00	0.00
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Course Based Independent Study ADA not eligible for funding, pursuant to EC 47612.5(b) and 51745.6, included in B-2	B-4	0.00	0.00	0.00	0.00	0.00	0.00
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**Attendance Charter School**

County: Los Angeles

Fiscal Year: 2015-16

District: Long Beach Unified : Intellectual Virtues Academy of

Annual

CDS CODE 19 64725 0127506 1504

Certificate Number: 70A80EFA

Did the charter school cease operation during the current fiscal year? No

Is this charter school in its first year of operation? No

Enter Date (month, day, year) that instruction commenced     /    /    

Does this charter school operate multiple instructional tracks? No

Single Track Days of Operation 176

What is the site type of the charter school? Site-based

**Regular ADA**

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
Regular ADA	A-1 0.00	53.81	109.32	0.00	163.13
Classroom-based ADA included in A-1	A-2 0.00	53.63	108.87	0.00	162.50
Extended Year Special Education [EC 56345(b)(3)] (Divisor 175)	A-3 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-3	A-4 0.00	0.00	0.00	0.00	0.00
Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-5 0.00	0.00	0.00	0.00	0.00
Classroom-based ADA included in A-5	A-6 0.00	0.00	0.00	0.00	0.00
Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)	A-7 0.00	0.00	0.00	0.00	0.00

California Department of Education

Principal Apportionment Data Collection Software

Attendance Charter School

County: Los Angeles

Fiscal Year: 2015-16

District: Long Beach Unified : Intellectual Virtues Academy of

Annual

CDS CODE 19 64725 0127506 1504

Certificate Number: 70A80EFA

Classroom-based ADA included in A-7	A-8	0.00	0.00	0.00	0.00	0.00
ADA Totals (Sum of A-1 through A-7 excluding classroom-based ADA)	A-9	0.00	53.81	109.32	0.00	163.13
Classroom-based ADA Totals (Sum of A-2 through A-8 including only classroom-based ADA)	A-10	0.00	53.63	108.87	0.00	162.50
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	0.00	0.18	0.45	0.00	0.63

Other

ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1, A-3, A-5 and A-7, TK/K-3 Column, First Year ADA Only)

B-1	0.00					0.00
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Non classroom-based ADA not eligible for funding pursuant to EC 47612.5(b) and 51745.6 and not included in A-11

B-2	0.00	0.00	0.00	0.00	0.00	0.00
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Course Based Independent Study ADA, pursuant to EC 51749.5, included in A-11

B-3	0.00	0.00	0.00	0.00	0.00	0.00
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Course Based Independent Study ADA not eligible for funding, pursuant to EC 47612.5(b) and 51745.6, included in B-2

B-4	0.00	0.00	0.00	0.00	0.00	0.00
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CHARTER SCHOOL UNAUDITED FINANCIAL REPORT  
LONG BEACH UNIFIED SCHOOL DISTRICT  
CHARTER SCHOOL: Clear Passage Educational Center  
FISCAL YEAR: 2015-2016  
UNAUDITED ACTUALS

	Object Code	Unrestricted Unaudited Actuals	Restricted Unaudited Actuals	Total Unaudited Actuals	FY 16-17 Board Approved Budget	FY16-17 Restricted Board Approved Budget	FY16-17 Board Approved Budget	FY17-18 Unrestricted Year-end Projection	FY17-18 Restricted Year-end Projection	FY17-18 Total Year-end Projection
Revenues										
Revenue Limits										
Charter Schools General Purpose Entitlement - State	8011	89,896		\$ 89,896	\$ 466,724		\$ 466,724	\$ 649,042		\$ 649,042
Education Protection Account - EPA	8012	3,000		3,000	155,575		155,575	193,870		193,870
Charter Schools Funding In-Lieu of Property Taxes	8096	15,324		15,324	-		-	-		-
Revenue Limit State Aid - Prior Years	8319									
Total Revenue Limits		108,220		108,220	622,298		622,298	842,912		842,912
Federal Revenues										
Child Nutrition Programs - Federal	8220									
No Child Left Behind	8290	165,600		165,600	82,680		82,680	30,780		30,780
Total Federal Revenues		165,600		165,600	82,680		82,680	30,780		30,780
State Revenues										
Child Nutrition Programs - State	8520									
State Lottery Revenue	8560				9,609	1,310	10,920	12,813	1,747	14,560
Other State Revenues	8590				1,040		1,040	2,520		2,520
Total State Revenues					10,649	1,310	11,960	15,333	1,747	17,080
Local Revenues										
Donations		11,349		11,349						
All Other Local	8699	868		868	75,000		75,000	75,000		75,000
Total Local Revenues		12,216		12,216	75,000		75,000	75,000		75,000
TOTAL REVENUES		286,036		286,036	790,628	1,310	791,938	964,024	1,747	965,772
Expenditures										
Certificated Salaries										
Teachers' Salaries	1100	66,232		66,232	84,875		84,875	121,494		121,494
Certificated Pupil Support Salaries	1200				32,375		32,375	33,994		33,994
Certificated Supervisor and Administrator Salaries	1300									
Total Certificated Salaries		66,232		66,232	117,250		117,250	155,488		155,488
Classified Salaries										
Instructional Aides	2100									
Classified Support Salaries (maintenance, food)	2200									
Classified Administrators	2300	50,000		50,000	60,000		60,000	63,000		63,000
Clerical, Technical and Office Staff Salaries	2400	40,000		40,000	48,000		48,000	50,400		50,400
Total Classified Salaries		90,000		90,000	108,000		108,000	113,400		113,400
Employee Benefits										
State Teachers' Retirement System	3100	6,578		6,578	14,750		14,750	22,437		22,437



Object Code	Unrestricted Unaudited Actuals	Restricted Unaudited Actuals	Total Unaudited Actuals	FY 16-17 Board Approved Budget	FY16-17 Restricted Board Approved Budget	FY16-17 Board Approved Budget	FY17-18 Unrestricted Year-end Projection	FY17-18 Restricted Year-end Projection	FY17-18 Total Year-end Projection
NET INCREASE (DECREASE) IN FUND BALANCE									
FUND BALANCE RESERVES									
Beginning Fund Balance, July 1 (BUDGET AND ACTUALS MUST	9791		13,187	(240,081)	-	(240,081)	(85,728)	-	(85,728)
Adjustments to Beginning Balance (BUDGET AND ACTUALS	9793,9795		-	-	-	-	-	-	-
Adjusted Beginning Balance			13,187	(240,081)	-	(240,081)	(85,728)	-	(85,728)
Ending Fund Balance, June 30			\$ (240,081)	\$ (85,728)	\$ -	\$ (85,728)	\$ 83,946	\$ -	\$ 83,946
ASSETS									
Cash			\$ -						
In County Treasury	9110		16,919						
In Banks	9120		-						
In Revolving Fund	9130		-						
Cash with a Fiscal Agent/Trustee	9135		-						
Collections awaiting deposit	9140		-						
Investments	9150		0						
Accounts Receivable	9200		23,462						
Due from Grantor Government	9290		-						
Due from Other Funds	9310		-						
Stores	9320		-						
Prepaid Expenditures	9330		30						
Other Current Assets	9340		-						
Capital Assets	9400-9499		29,782						
Security Deposits	9450		5,000						
TOTAL ASSETS			\$ 75,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIABILITIES									
Accounts Payable	9500		29,711						
Due to Grantor Government	9590		98,058						
Due to Other Funds	9610		-						
Current Loans	9640		4						
Deferred Revenue	9650		-						
Long-term Liabilities	9660-9669		187,500						
TOTAL LIABILITIES			\$ 315,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE									
Ending Fund Balance, June 30 (Must agree with Above)			\$ (240,081)	\$ -	\$ (240,081)	\$ -	\$ -	\$ -	\$ -
	ck		\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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>						
1. Total Charter School Regular ADA	11.41	14.30	11.41	60.00	60.00	60.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	11.41	14.30	11.41	60.00	60.00	60.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	11.41	14.30	11.41	60.00	60.00	60.00

California School Finance Authority  
Charter School Revolving Loan Fund Program

Loan Repayment Schedule for:

Charter School Name: Clear Passage Educational Center  
Charter Number: 1682  
CDS Code: 19-64725-0131938  
Authorizing Entity: Long Beach Unified School District  
County: Los Angeles

Loan Amount: \$250,000      PMIA Interest Rate: 0.30%  
Repayment Period (Years): 4      Daily Interest Rate: 0.000822%  
Date of Disbursement: 06/26/15      Date Payment Begins: 09/20/15  
Annual Principal Repayment Amount: \$62,500      Final Adjustment Payment: \$31.33

Repayment Year	Year 1	Year 2	Year 3	Year 4	Year 5
Fiscal Year	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Loan Balance	\$ 250,000.00	\$ 187,500.00	\$ 125,000.00	\$ 62,500.00	n/a
Principal Payment	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	n/a
Interest Payment	\$ 505.23	\$ 502.41	\$ 318.09	\$ 133.60	n/a
<b>Total Annual Repayment</b>	<b>\$ 63,005.23</b>	<b>\$ 63,002.41</b>	<b>\$ 62,818.09</b>	<b>\$ 62,633.60</b>	<b>n/a</b>
Adjustment for Cents	\$ (8.23)	\$ (7.41)	\$ (8.09)	\$ (7.60)	n/a
<b>Total Annual Offset Amount</b>	<b>\$ 62,997.00</b>	<b>\$ 62,995.00</b>	<b>\$ 62,810.00</b>	<b>\$ 62,626.00</b>	<b>n/a</b>
Ending Loan Balance	\$ 187,500.00	\$ 125,000.00	\$ 62,500.00	\$ -	n/a

**Principal Payment Offsets**

September	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	n/a
October	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	n/a
November	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	n/a
December	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	n/a
January	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	n/a
March	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	\$ 10,416.00	n/a
<b>Total</b>	<b>\$ 62,496.00</b>	<b>\$ 62,496.00</b>	<b>\$ 62,496.00</b>	<b>\$ 62,496.00</b>	<b>\$ -</b>

**Interest Payment Offsets**

September	\$ 176.00	\$ 280.00	\$ 186.00	\$ 92.00	n/a
October	\$ 72.00	\$ 40.00	\$ 26.00	\$ 12.00	n/a
November	\$ 50.00	\$ 39.00	\$ 26.00	\$ 10.00	n/a
December	\$ 57.00	\$ 41.00	\$ 22.00	\$ 7.00	n/a
January	\$ 49.00	\$ 33.00	\$ 19.00	\$ 5.00	n/a
March	\$ 97.00	\$ 66.00	\$ 35.00	\$ 4.00	n/a
<b>Total</b>	<b>\$ 501.00</b>	<b>\$ 499.00</b>	<b>\$ 314.00</b>	<b>\$ 130.00</b>	<b>\$ -</b>

\*Offsets are made in whole numbers. The total cents will be invoiced to the school at the end of the loan term.