

# 2015-16

# Unaudited Actuals



HEMET UNIFIED SCHOOL DISTRICT

Sept 6, 2016



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This and other financial and budget documents of the Hemet Unified School District are available at:

<http://www.hemetusd.k12.ca.us/>

The Hemet Unified School District Office is located at:

1791 W. Acacia Avenue, Hemet, CA 92545

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# 2015-16 Unaudited Actuals

## The Year in Review

Schools districts completed their third year under the Local Control Funding Formula (LCFF) in 2015-16. As in the two prior years, the LCFF gap funding percentage was revised by the state several times during the budget development process. The Governor's January 2015 budget proposal for the 2015-16 year initially proposed closing the gap between the 2014-15 LCFF funding level and full LCFF implementation targets by 32.19%. That figure increased significantly with the May Revise budget proposal to 53.08% and settled at 51.52% under the enacted budget signed by the Governor in June 2015. The LCFF gap funding percentage continued to fluctuate slightly during the year based on various factors at the state level with the final number being 52.56% at year end. This final change brought Hemet Unified almost 88.0% of the way toward full LCFF implementation.

CalSTRS and PERS rates paid by the district in 2015-16 increased over the prior year. The CalSTRS rate increases were implemented by the state to off-set shortfalls in the state teachers retirement program. The percentage of salary contributed to CalSTRS by the district on behalf of its teachers rose from 8.88% in 2014-15 to 10.73% in 2015-16. School district STRS contribution rates are expected to continue to climb annually until 2020-21 when they are projected to reach 19.10%. PERS retirement rates for classified staff also grew slightly in 2015-16, going from 11.77% in 2014-15 to 11.847% in 2015-16. PERS rates are expected to increase to 19.80% by 2020-21.

Also of note in regards to the financial operations of the district, all employees received negotiated pay increases during the year. On July 1, 2015, a 2.0% pay increase was provided to all employees as part of a settlement reached with the Hemet Teacher's Association (HTA) in January 2015. 2015-16 negotiations were settled in February 2016 and gave another 1.5% increase retroactive to July 1, 2015 to all employees in addition to a 1.0% increase effective January 1, 2016. The 1.0% increase was provided in exchange for a two-day increase to the work year beginning in 2016-17. The two added days are non-student days and



Acacia Middle School

will be used to provide staff development training across the district. The 1.0% increase for the two added days was provided as an increase to the salary schedule for certificated bargaining unit employees and all management groups. Classified employees will be paid for two additional days based on their hourly or daily rate of pay. The two day increase will be added to their total annual paid work days. The 1% pay increase and the extended work year will be in effect until June 30, 2018. Any extension of the pay increase and the two additional work days past June 2018 will need to be renegotiated. In addition to the pay increases, changes were made to the certificated bargaining unit members' salary schedules. This resulted in many HTA members receiving longevity increases to their base pay rates that previously required further education and course work.

Revenue projections from adopted budget to First Interim reflected increases for the Educator Effectiveness and Energy Jobs Act grants. At Second Interim revenues were increased again for adjustments to lottery and LCFF estimates. Revenue projections were lowered in the Estimated Actuals report to reflect an expected delay in receipt of the Energy Jobs funding and reductions in federal revenues. Final year-end revenues received were reported \$5.0 million higher than Estimated Actuals projections. The increase is related to receipt of the Energy Jobs funding in late June and a change in accounting for E-rate credits and other miscellaneous unanticipated revenues received late in the budget year.

Expenditure projections during the year saw some fluctuations. However, overall by year end, expenditures were just over 1% above original budget projections. Expenses were projected at the highest level in the Second Interim report. Delayed implementation of LCAP, Energy Jobs projects and other initiatives, along with lower than anticipated costs for LCAP and other items saw final expenditures about \$4.0 million less than



the Second Interim estimates by year-end.

Budgeted amounts for transactions in the Other Sources/Uses category stayed fairly stable throughout the year until year end, when a drop of almost \$700,000 was seen. The drop was related to the recording of other revenue sources in the form of lease proceeds for bus purchases.

The projected year-end fund balance for the combined general fund grew gradually throughout the year with growth seen in each financial reporting period. The ending balance was estimated at \$24.2 million in the adopted budget and grew by year end to \$35.1 million. Unrestricted ending fund balances increased by \$7.2 million and restricted balances increased by \$3.6 million during the year.

The district grew its annual Local Control Accountability Plan (LCAP) initiatives in 2015-16 adding new programs and expanding those that were first implemented in 2014-15. Budgeted expenditures for the second year of the district's LCAP were initially estimated at \$33.8 million. This amount was increased slightly to \$34.0 million prior to the First Interim report with a few items that were added after the budget was adopted. By year-end a total of \$32.0 million had been expended. Unspent balances for LCAP initiatives are reported as committed amounts in the district's general fund ending balance for June 30, 2016. These funds will be reserved for LCAP expenditures in subsequent years.

	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	230,995,156	238,456,470	240,589,307	236,692,182	241,657,596
<b>Expenses</b>	226,746,442	230,910,032	232,966,656	228,952,831	229,154,623
<b>Other Sources/ Uses</b>	( 1,417,425)	( 1,428,677)	( 1,321,157)	( 1,156,618)	( 458,395)
<b>Change in Fund Balance</b>	<b>2,831,289</b>	<b>6,117,761</b>	<b>6,301,494</b>	<b>6,582,733</b>	<b>12,044,578</b>
<b>Beginning Fund Balance</b>	21,386,713	23,076,033	23,076,033	23,076,035	23,076,033
<b>Ending Fund Balance</b>	<b>24,218,002</b>	<b>29,193,793</b>	<b>29,377,526</b>	<b>29,658,768</b>	<b>35,120,611</b>

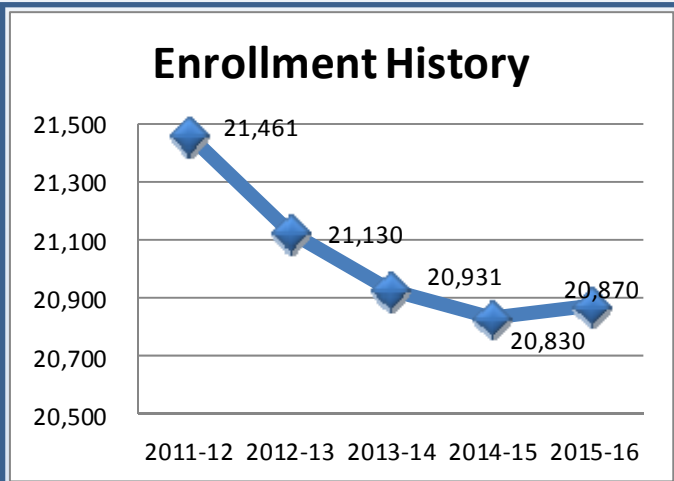


# ENROLLMENT AND ADA

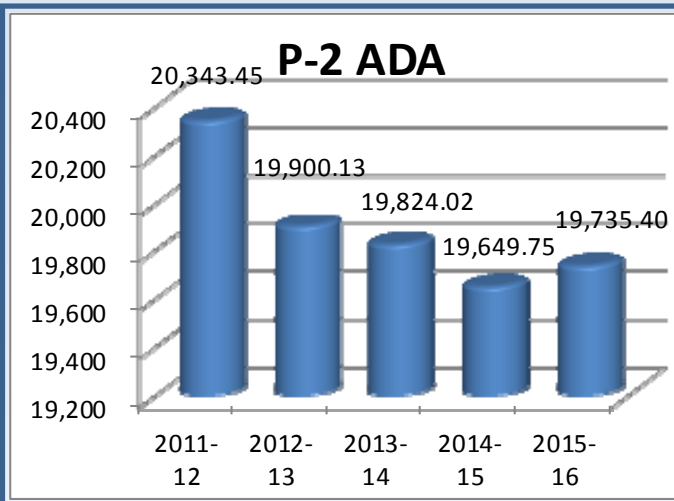
The majority of revenues coming into the general fund are based on student attendance, enrollment and the district's unduplicated pupil percentage (UPP). Hemet Unified's student enrollment, including non-public school (NPS) students, for 2015-16 was reported at 20,870. This was an increase of 30 students over the prior year and the first year the district saw any growth in enrollment since 2006-07. P-2 average daily attendance (ADA) grew, though at a slower rate than enrollment, to 19,735.40.

## Five Year and ADA History

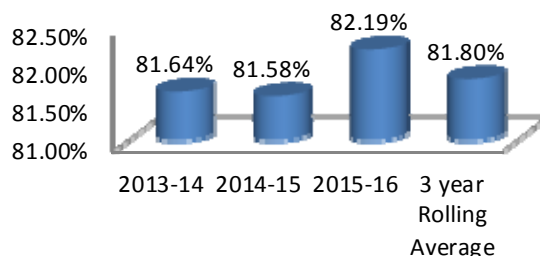
Fiscal Year	October CalPADS Enrollment	Change
2011-12	21,461	-1.61%
2012-13	21,130	-1.54%
2013-14	20,931	-0.94%
2014-15	20,830	-0.48%
2015-16	20,870	0.19%



Fiscal Year	P-2 ADA	Change
2011-12	20,343.45	-2.83%
2012-13	19,900.13	-3.58%
2013-14	19,824.02	-2.55%
2014-15	19,649.75	-1.26%
2015-16	19,735.40	0.44%



## Unduplicated Pupil Percent (UPP)







# Combined General Fund

## Changes from Estimated Actuals Report approved on June 21, 2016

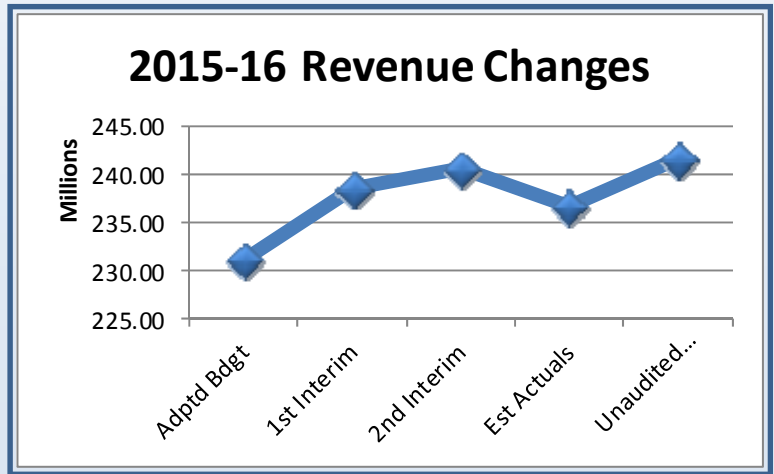
- LCFF gap percentage increased by 0.36% to 52.56%
- LCFF revenues increased by \$623,159
- Federal, state and local revenues increased by \$4,342,255
- Transfers In from Other Funds and Other Sources increased \$707,651
- Expenditures increased by \$201,792
- Transfers Out to Other Funds decreased by \$7,428
- Contributions to restricted programs decreased by \$703,727
- Ending fund balance increased by \$5,454,843

## Revenues

Hemet Unified School District's combined general fund revenues totaled \$241.7 million for the year ending June 30, 2016. This was almost \$5.0 million more that was projected in the district's Estimated Actuals report presented to the Governing Board in June 2016.

### Local Control Funding Formula (LCFF)

The district earned \$180.5 million in LCFF revenues for the 2015-16 year. A net \$179.0 million was reported in the unrestricted general fund, after accounting for prior year adjustments and a transfer of \$1.5 million in LCFF revenues to Fund 14 for deferred maintenance projects. LCFF revenues made up almost 75% of all revenue received or earned by the district in 2015-16. LCFF revenues were increased from Estimated Actuals projections due to a change in the LCFF gap funding percentage from 52.20% to 52.56%. The final LCFF revenue number includes \$27.4 million in Prop 30 - Education Protection Act funding and \$28.2 million in local property taxes. The balance comes in the form of state aid. Approximately \$32.3 million or 17.9% of the district's total LCFF revenues can be attributed to supplemental and concentration grants.



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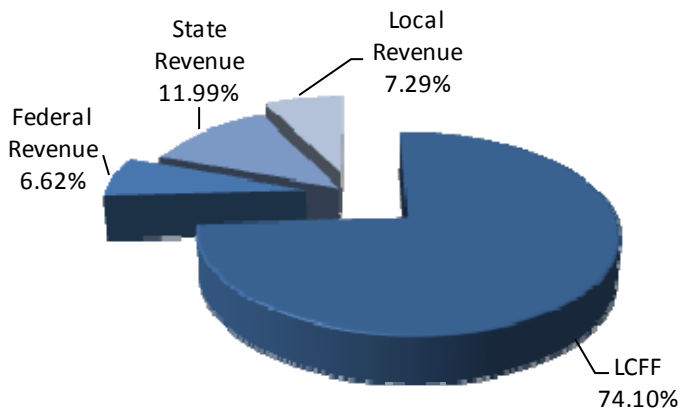
### Federal Revenue

For the year ending June 30, 2016, district federal funding amounted to \$16.0 million or approximately 6.6% of total general fund revenue. Federal revenues were received for No Child Left Behind (NCLB) programs, Special Education, Voc Ed, afterschool programs, as well as MediCal Billing and Medicare Administrative Activities (MAA) reimbursements. Total federal revenues at year end were just over \$300,000 more than June estimates primarily due to utilization of a greater amount of Title I entitlement dollars than anticipated. Title I and federal revenues are not recognized unless spent.

### Other State Revenue

Other state revenues in the general fund totaled just under \$29.0 million the 2015-16 year and contributed almost 12.00% of total revenue. State rev-

## 2015-16 General Fund Revenues



LCFF	\$179,062,317	State	\$28,977,934
Federal	\$15,996,490	Local	\$17,620,855



venues were up \$2.5 million from June estimates due primarily to the receipt of \$2.4 million in funding for the California Clean Energy Jobs grant in mid June. There was ongoing uncertainty about the timing of the receipt of this revenue throughout year. The revenue for this program was not included in the district's original, adopted budget. At second interim it appeared the cash would be received sometime toward the end of the budget year and was included in second interim revenue projections. Then, during development of the June estimates later in the year, it did not appear the cash would be distributed until after June 30th and state revenue estimates were reduced to account for a delay in receipt of the funding. However, the cash for the Energy Jobs grant was actually received in mid June and is included in final state revenue totals.

### Local Revenue

Local revenues are both restricted and unrestricted. Unrestricted local revenue is received for e-rate discounts, print shop sales, donations, interest earnings, facilities use and other miscellaneous sources. Restricted local revenues are received for Special Education as pass-through funding from the Riverside SELPA, redevelopment funds and small grants from a variety of grantors. Local revenue receipts totaled \$17.6 million in 2015-16. This was about \$1.5 million more than projected in June. Increases are attributed to a change in accounting for e-rate reimbursements as revenue instead of a reduction in expenses, grant proceeds for bus purchases, year-end adjustments to Special Education and redevelopment funding.



Dartmouth Middle School

### Expenditures

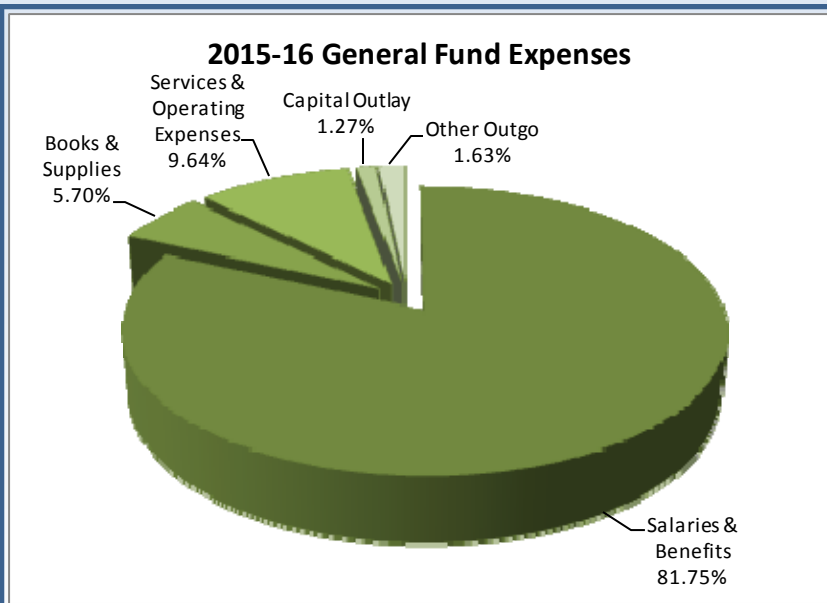
Expenditures in the general fund for the year ending June 30, 2016 totaled \$229.2 million. In total, unrestricted general fund expenditures grew by just over \$200,000 from Estimated Actuals estimates. 2015-16 expenditures showed an increase of over \$20.5 million from prior year expenses. The growth in costs from the prior year is related to salary increases, added positions and implementation of nearly \$15 million more in new Local Control Accountability Plan (LCAP) measures. Step and column salary increases also added to the growth in general fund expenditures.

#### Salaries and Benefits

2015-16 salary and benefits made up a total of 81.75% of total general fund expenditures. Certificated salaries totaled \$104.0 million, classified salaries totaled \$37.5 million and employee benefits amounted to \$45.7 million. Salary and benefits costs increased overall by \$18.1 million compared to 2014-15. Cost increases are related to step and column movement and the negotiated salary increases for all employee groups. In addition to salary increases, staff were added to reduce class sizes across all grade levels and to support implementation of many LCAP initiatives.

#### Books and Supplies, Services and Operating Expenses, and Capital Outlay

Unrestricted general fund expenditures in the books and supplies category totaled \$13.0 million, a \$1.1 million or 9.0% increase from the prior year. Increased costs



Certificated Salaries	\$ 104,053,685	Classified Salaries	\$ 37,530,922
Employee Benefits	\$ 45,753,195	Books/Supplies	\$ 13,063,976
Services/Op Exp	\$ 22,097,421	Capital Outlay	\$ 2,912,154
Other Outgo	\$ 3,743,270		



in the books and supplies area were related to implementation of LCAP initiatives that included progress toward 1:1 devices and the purchase of science, social science, reading, and other instructional related books and supplies.

2015-16 services and operating expenses amounted to \$22.1 million. Costs in this category are comprised of utilities, insurance, software and web application licenses, consultants, repairs, and travel. Services and operating expenses increased by \$1.5 million or 7.0% increase from 2014-15.

Continued attention to utility usage, electric and water conservation measures and solar usage kept utility costs down. The utility account in the unrestricted general fund showed an overall increase of just \$183,699 over the prior year despite across the board rate increases and expansion of utility usage across the district.

### Capital Outlay

Capital Outlay expenditures during 2015-16 in the general fund totaled \$2.9 million. Capital outlay expenditures included equipment and vehicle purchases for Hemet USD transportation and maintenance departments, technology infrastructure improvements at most school sites, equipment for the Project Lead the Way curriculum, replacement of aging athletic equipment, and energy projects.

### Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid to county schools for Hemet UD students in county programs, and indirect costs. Expenses charged to this category totaled \$3.7 million. Debt payments in this expenditure category totaled \$4.25 million and are primarily for Certificates of Participations (COPS) issued in previous years for major construction projects included the Professional Development Service Center, Professional Development Academy and Maintenance facilities. Indirect costs, a negative expense or credit to general fund expenses in the Other Outgo/Indirect Costs category amounted to - \$747,659 and reflect transfers of indirect costs from other district funds including the Cafeteria and Child Development funds. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect charge is calculated as a percentage of total expenses, excluding capital outlay and other outgo. The indirect rate, which is re-calculated annually as part of the year-end closing process, was 7.02% for 2015-16. The rate for 2016-17 will be 6.59% and 5.39% for 2017-18. The calculation for determining the 2017-18 rate can be found on Form ICR in the SACS forms section of this report.

### Other Financing Sources/Uses and Contributions

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. \$1.3 million was transferred into the general fund from other funds during the 2015-16 year. Transfers in from other funds included payments from Fund 63, the transportation enterprise fund, to off-set Hemet USD transportation costs, special education related revenues from the Charter School Fund, and Fund 40 Reserve for Capital Outlay for capital equipment purchases.

Another \$805,612 was reported in the Other Sources revenue category. This was related to lease proceeds used for the purchase of Hemet USD school buses and premium payments for the annual Tax Revenue Anticipation Notes (TRAN) and bond refunding.

In 2015-16 transfers out to other funds from the general fund totaled \$2.6 million. \$2.0 million was transferred to Fund 20—Special Reserve for Postemployment Benefits. Another \$495,600 was transferred Fund 40 for future capital equipment purchases. \$31,283 was transferred to the Charter Fund (09) to support the College Prep High School and \$30,150 in prior year ending balances was transferred to the Adult Education Fund (11).



Contributions to restricted resources are also reported in the Other Financing Sources/Uses category of the district's financial reports. In 2015-16, \$26.4 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education, Routine Maintenance and the Redevelopment accounts. This is an increase of approximately 18.7% over the prior year contributions, 2015-16 contributions were increased to the routine maintenance account as the state began to phase-in a return to the mandated contribution equivalent to 3% of total general fund expenditures for maintenance purposes. Contributions were also increased to restricted special education resources to account for increased costs related to program growth and salary increases. While contributions were higher than 2014-15 amounts, they were about \$700,000 less than June estimates. Growth in special education and redevelopment revenues along with lower than projected special education expenditures accounted for the reduction in current year contribution costs.

## Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net increase of just over \$12.0 million, to the general fund's ending balance for the year ending June 30, 2016. This brings the combined general fund ending balance to \$35.1 million at year-end. The unrestricted general fund ending balance is reported at \$28.6 million and the restricted general fund ending balance at \$6.5 million. \$11.6 million of the unrestricted

ending balance is set aside as a reserve for economic uncertainty. This reserve is set by the Governing Board and district policy at 5% of combined general fund expenses and transfers out. The Another \$10 million is set aside as an LCFF gap funding reserve. The reserve amount was determined by the amount of growth related to LCFF gap funding for 2017-18 using the Department of Finance gap funding percentages. remaining reserves are committed for the purposes identified in the table below.

The fund balance was comprised of \$32.5 million in cash reserves held at the county treasury.

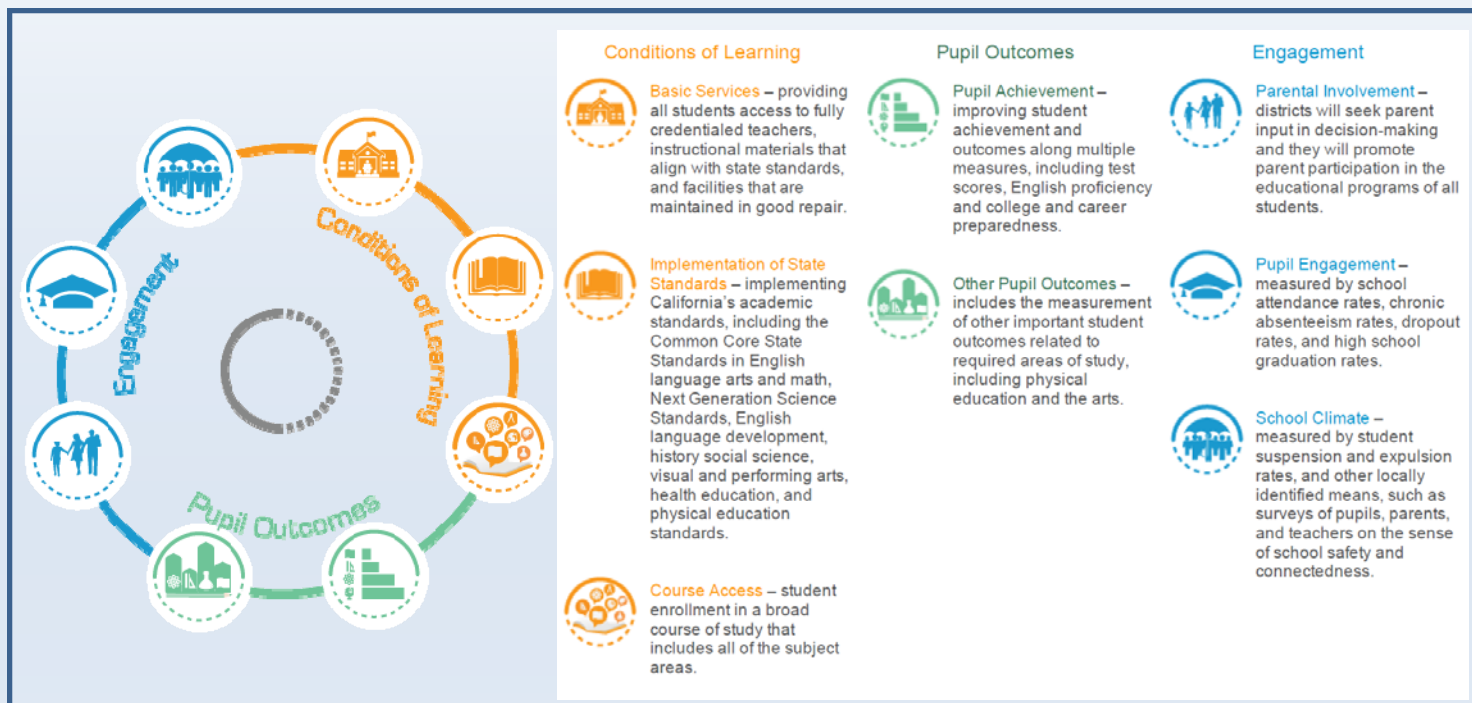
Unrestricted General Fund Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 11,585,600
LCFF Gap Reserves	10,075,020
Restricted Balances	6,484,760
LCAP initiatives	1,957,602
H&W Premiums—Holding Accounts	1,437,103
STRS/PERS Rate Increases	1,439,299
Supplies/Services—Various Site Allocations	976,145
Capital Equipment/IT Infrastructure	841,161
Stores / Revolving cash /Cash in Banks	270,788
Unclaimed Property	53,133
<b>Total</b>	<b>\$ 32,120,611</b>

Components of Restricted General Fund Ending Balance	
California Clean Energy Jobs Act (6230)	\$ 2,443,454
Educator Effectiveness (6264)	1,572,936
Lottery -Instructional Materials (6300)	289,370
Spec Ed Low Incidence Equipment (6501)	239,912
Spec Ed Mental Health Services (6512)	805,919
Routine Maintenance (8150)	1,133,169
<b>Total</b>	<b>\$ 6,484,760</b>



# LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) MINIMUM PROPORTIONALITY PERCENTAGE (MPP)

As part of the Education Code that authorized the Local Control Funding Formula, Local Control Accountability Plans (LCAP) are required from school districts. The LCAP is a three-year plan that includes goals for all pupils for which the district receives supplemental and concentration funding and all other identified pupil subgroups. Those goals are to be achieved by addressing eight educational priorities identified by the state and any local priorities identified by each school district. The LCAP must align with the district's annual budget.



The 2015-16 LCAP included expanded instructional time, lower class sizes and increased support of 9th graders through the Building Assets Reducing Risks (BARR) program. Other initiatives in the LCAP focused on science, reading and math interventions, as well as counseling and digital instruction integration. Other programs in the plan addressed increased student and parent engagement and support for at-risk students. The goal of all the initiatives is to provide increased or improved services for the district's low income, English learner, foster youth and homeless students. The costs for the initiatives were supported by the supplemental and concentration grant components of the LCFF. This added funding is based on unduplicated pupil percentages (UPP) of district students that have been identified as either low income, English learner, foster student or homeless.

The amount of the supplemental and concentration grants the district receives are calculated through the Minimum Proportionality Percentage formula or MPP. This calculation identifies funds that can be attributed to supplemental/ concentration funds annually until the LCFF is fully funded. It also establishes the annual increase or improvement in services the district must provide to the students that generate the supplemental and concentration funding. This worksheet is included in the appendix section of this report.

At adopted budget, the estimated MPP for 2015-16 was 22.15% or \$32.4 million. The final year-end calculation shows the 2015-16 MPP rate revised to 22.08% and the MPP dollar amount adjusted to \$32.3 million. Schools have been advised that the most important factor in the MPP is the percentage of increased or improved services to targeted students rather than the dollar amount spent. The LCAP evaluation rubric requires district's to establish benchmarks and evaluate annual progress toward the identified goals.



Hemet Unified presented its 2015-16 LCAP for a public hearing and approval in June 2015. The plan was double in scope and cost over the prior year's plan. It included 61 items totaling over \$34.1 million dollars in projected costs. The 2015-16 LCAP continued and expanded many initiatives from the prior year and added to many new programs and services. While a majority of the initiatives the district was able to implement immediately, others took some time to get staff and supplies in place. In some instances, costs exceeded budgeted estimates and in other cases, expenditures were less than expected. A complete list of LCAP items is included in the appendix of this report. Of the \$34.1 million budgeted for LCAP initiatives in 2015-16, a total of \$32.1 million was spent at year-end, leaving nearly \$2.0 million unspent and available for future use.



Acacia -PLUS Program—2015-16 LCAP Initiative

## Charter Schools Special Revenue Fund (09)

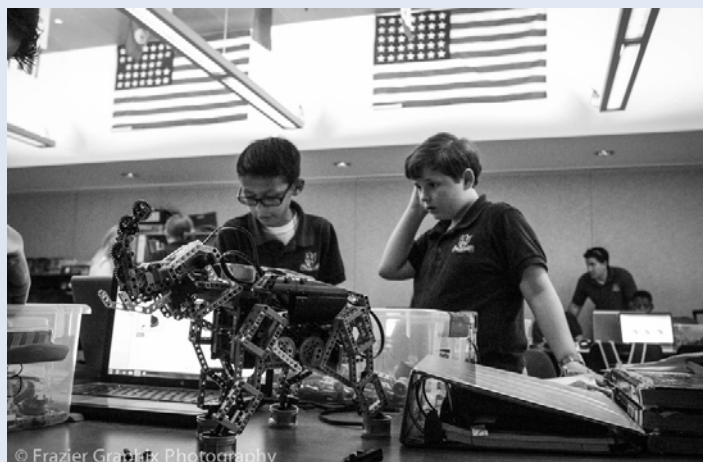
The district operates two dependent charter schools, the College Prep High School (CPHS) and the Western Center Academy (WCA). This was the third year of operation for CPHS. Western Center has been open since August 2010. College Prep served students in grades 11 through 12 in 2015-16. The school is in the process of merging with the district's non-charter independent study high school, Helen Hunt Jackson College Prep High School. The merger will be complete at the end of the 2016-17 year when the last class of CPHS seniors will graduate. WCA continued expansion into high school grade levels in 2015-16 and saw its first class of 11th graders.

Expenses and revenues for both Hemet Unified charter schools are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the LCFF funding model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage. Both Hemet USD's charter schools have lower percentages of the targeted student groups than Hemet USD's unduplicated pupil percentage (UPP) and therefore use their own UPP to calculate their supplemental and concentration grants.

### Enrollment and ADA

Official CALPADS data for October 2015 shows a combined enrollment of 610 at the CPHS and WCA. The number of students attending district charter schools grew by almost 6.0% over the prior year, with all growth attributed to increased enrollment at WCA.

LCFF calculations for WCA and CPHS are based on each charter school's P-2 ADA along with their UPP. The combined P-2 ADA for Hemet USD's charter students was reported at 586 with 60 ADA for CPHS and 526 for WCA. The UPP or percentage of low income, English learner foster youth and homeless students attending College Prep was 63.77%. This factor was used to calculate College Prep's supplemental and concentration block grants in 2015-16. Western Center's percentage of targeted students was 28.65%. Because WCA's targeted student population was below 55%, it does not qualify for concentration grant funding and will not see as significant an increase in funding levels under the LCFF model as charters and districts with higher unduplicated pupil counts.



© Frazier Graphics Photography  
Western Center Academy

### Revenues and Other Sources

Combined charter revenues and other sources for 2015-16 totaled \$5.94 million which was an increase of about \$0.8 million over the prior year. \$4.4 million was received from LCFF sources. Charters schools received \$418 in federal revenues in 2015-16 for reimbursements of Advanced Placement testing costs. There was \$1.0 million recorded in the other state revenue category. Revenue in this category was received by both schools for lottery, mandated cost block grant, Educator Effectiveness grant, special education and STRS on-behalf payments. In addition, WCA reported \$394,267 for a Charter School Facility Grant that is awarded annually to cover a portion of its building lease costs.

Hemet USD charter schools received a total of \$427,682 in local revenue during the 2015-16 year. Local revenues were received for Special Education, donations, and interest earnings. \$31,253 was reported as a transfer in from other funds. The transfer in came from the Hemet USD unrestricted general fund to support CPHS expenses.

### Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 were \$5.73 million. College Prep expenses totaled

\$0.74 million and the WCA spent just under \$5.0 million. Included in the total expenses reported for the charter schools is \$123,169 in employee benefit costs for payments made to CalSTRS by the state on behalf of charter employees and a transfer out of \$324,098 in special education revenues to the district's restricted general fund special education accounts to cover the cost of serving charter special education students.

## Fund Balance and Cash

The combined fund balance in the Charter Special Revenue fund for the year ending June 30, 2016 was \$1.31 million. Western Center's ending fund balance totaled \$1.26 million and the ending balance for CPHS was reported at \$51,304.

CPHS received a temporary loan of \$100,000 in October 2015 from the district's self insurance fund to cover cash shortfalls. The loan was repaid in December 2015. The charter fund had a positive cash balance of \$859,383 as of June 30, 2016. WCA's reported a cash balance at year end was just under \$ 800,000 with the remaining cash attributed to CPHS.

Charter School Fund Ending Balance	
College Prep	\$ 51,304
Western Center Academy	1,259,132
<b>Fund 09 Total</b>	<b>\$ 1,310,436</b>

College Prep HS Ending Balance	
College Prep LCFF Base	\$ -0-
LCFF Supplemental/ Concentration	-0-
Donations	3,930
Unrestricted Lottery	9,186
Educator Effectiveness	14,445
Restricted Lottery	23,743
<b>Total CPHS Ending Balance</b>	<b>\$ 51,304</b>

Western Center Academy Ending Balance	
Western Center LCFF Base	\$ 1,014,441
LCFF Supplemental	-0-
Donations	95,106
Unrestricted Lottery	63,562
Prop 39 Energy Act	51,125
Educator Effectiveness	26,691
Restricted Lottery	8,207
<b>Total WCA Ending Balance</b>	<b>\$ 1,259,132</b>

## Charter Local Control Accountability Plans

Like school districts, charters schools are required to develop local control accountability plans (LCAP) that address how they will provide increased and improved services to students that generate charter supplemental and concentration grant funding. Both Hemet USD charter schools had LCAPs in place for 2015-16. CPHS's LCAP included costs related to expansion of the school day, increased counseling services and improved access to technology. The cost to implement the 2015-16 plan for CPHS was estimated at \$109,398. By year-end the school has spent total of \$118,752 which was \$9,354 than originally estimated.

Western Center's LCAP for 2015-16 was more limited in nature due to the school's low UPP. The school receives supplemental funding but not concentration grant dollars. The plan included continued expansion of AP classes, increased/improved access to technology in the classroom and expanded counseling and health services. The cost to implement WCA's plan in 2015-16 was \$118,772. WCA also spent more on LCAP initiatives, ending the year with a total of \$173,865 in costs.





## Other District Funds

### Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's other special revenue funds are listed below:

**Adult Education Fund 11:** is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Hemet re-opened Fund 11 in 2015-16 when the state provided new block grant funding for Adult Education. The district received funding directly from the state for the adult education block grant as well as pass-through block grant revenue from the MSJC Adult Ed consortium of which Hemet USD is a member. Other local revenue reported in Fund 11 comes from fees and interest earnings. \$30,150 in prior year unspent Adult Ed funds were transferred to Fund 11 from F03 in 2015-16. Fund 11 reported a total of \$684,262 in expenses for the year ending June 30, 2016. Revenues and transfers in amounted to \$684,354 leaving an ending balance of \$92.

**Child Development Fund 12:** is used to account separately for many of the federal, state, and local revenues to operate child development programs. Hemet Unified reports revenues and expenditures related to the State PreSchool program, Family Literacy, Child Care Food Program and a reserve account in Fund 12. In 2015-16, Fund 12 expenses totaled \$1,853,374 revenues were \$1,854,183. There is \$809 remaining in a reserve for the PreSchool program. Because all programs accounted for in Fund 12 are paid on a reimbursable basis, temporary loans from the general fund and the district's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. All loans were repaid by June 30th.



**Cafeteria Fund 13:** is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Unlike financial activities for all other district funds, Cafeteria Fund transactions, with the exception of payroll and some capital equipment costs, are processed through a separate bank account held outside the County Treasury.

Hemet Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees for paid from students whose families do not qualify for free or reduced meals are collected. The district also received nearly \$43,000 in a federal Fresh Fruit and Vegetable grant in 2015-16. These funds were used to provide more fresh fruits and vegetables to district students. Total revenue and transfers in from other funds recorded in Fund 13 for 2015-16 was \$11,941,077 and expenses amounted to \$12,786,352. The district's cafeteria fund had accumulated a larger than allowed ending balance over the past several years. In response to federal requirements, the district set up a plan to spend down the excess balance and will be making improvements at schools sites, the central kitchen and replacing old and inefficient equipment. As a result, the ending balance in Fund 13 was reduced by \$845,275, bringing it to \$4,916,251 as of June 30, 2016.

**Deferred Maintenance Fund 14:** is used to report transactions related to the major repair or replacement of district property. With implementation of LCFF, a five-year deferred maintenance plan that formerly had to be approved by the State Office of Public School Construction (OPSC) is no longer required. Also, under LCFF there is no longer a state funding source identified specifically for deferred maintenance projects. The amount designated for deferred maintenance is at the discretion of each individual district. Hemet USD

allocated \$1.5 million of LCFF revenues for deferred maintenance in 2015-16. The fund also earned \$3,227 in interest. Deferred maintenance expenditures totaled \$1,825,725. The district started the 2015-16 year with \$443,794 in the beginning balance in Fund 14. With expenses exceeding revenues by \$322,498 in 2015-16, the fund ended the year with an ending balance in the amount of \$121,296.

**Special Reserve for Other Than Capital Outlay Fund 17:** is used to accumulate General Fund money for general operating purposes or special projects. There was no financial activity in this fund in 2015-16 and it had no ending balance reserves.

**Special Reserve for Other Post Employment Benefits Fund 20:** is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This fund was opened by the district in 2012-13. The fund had a beginning balance of \$1,509,391 at the beginning of the 2015-16 year. In addition to a \$2.0 million contribution to Fund 20 from the general fund, \$10,454 was added from interest earnings bringing the year-end fund balance to \$3,519,845.

## Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

**Building Fund 21 (General Obligation Bonds):** is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. Fund 21 began the year with a beginning balance of \$24.0 million as a result of general obligations bonds re-authorized by voters under the 2012 and issued in May 2015. The bond funds are earmarked for construction of Hemet Elementary school and other projects.

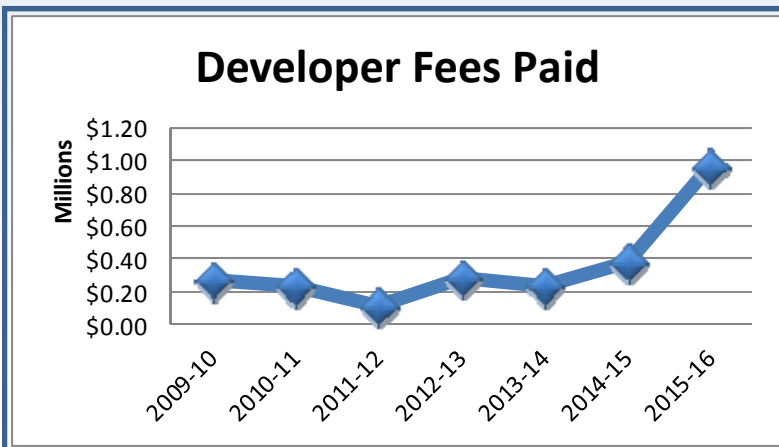
Revenue in the form of interest earnings for 2015-16 amounted to \$118,893 in Fund 21. Expenditures for projects, primarily Hemet Elementary construction costs, totaled \$5.5 million. The ending balance in the Building Fund on June 30, 2016 was \$18.58 million.



Hemet Elementary

**Capital Facilities Fund 25:** is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest. Developer fee revenues in this fund have dropped dramatically from their peak in 2004-05 when Hemet USD received \$12.6 million in developer fees. Fee collections reached a low in 2011-12 when just \$111,289 in fees were recorded.

For 2015-16, developer fees payments totaled \$967,163, a 150% increase over 2014-15 receipts. The growth in developer fee revenues indicate a rebounding in the local economy. Revenue received as developer fees, together with interest earnings and other miscellaneous receipts, totaled \$981,186 in Fund 25 for the 2015-16 year. Expenses in this account totaled \$96,511. The fund ended the year with a balance of \$3.4 million.



**State School Facilities Fund 35:** is used to receive apportionments from the State School Facilities Fund for new school facility construction,



modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. \$13,908 in interest earnings was the only revenue recorded in Fund 35 in 2015-16. There was \$4.0 million in expenditures related to Hemet Elementary construction costs. The \$4.99 million beginning balance in Fund 35 was reduced to \$946,649 by June 30, 2016.

**Special Reserve for Capital Outlay Fund 40:** is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$6,105 in interest in 2015-16. In addition to interest earnings, just under \$500,000 was transferred into the fund. The funds in Fund 40 are dedicated for capital equipment purchases. A total of \$218,897 was transferred out of Fund 40 to the general fund to cover the cost of school site furniture replacements and various other capital equipment needs. The ending balance in Fund 40 as of June 30, 2016 was \$1,236,445 of which \$517,000 is set aside for construction costs related to the PreSchool project in Valle Vista.

## Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

**Bond Interest and Redemption Fund 51:** is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Transactions related to the Measure T bonds passed in 2006 and Measure U bonds approved by voters in 2012 are also processed through this fund.

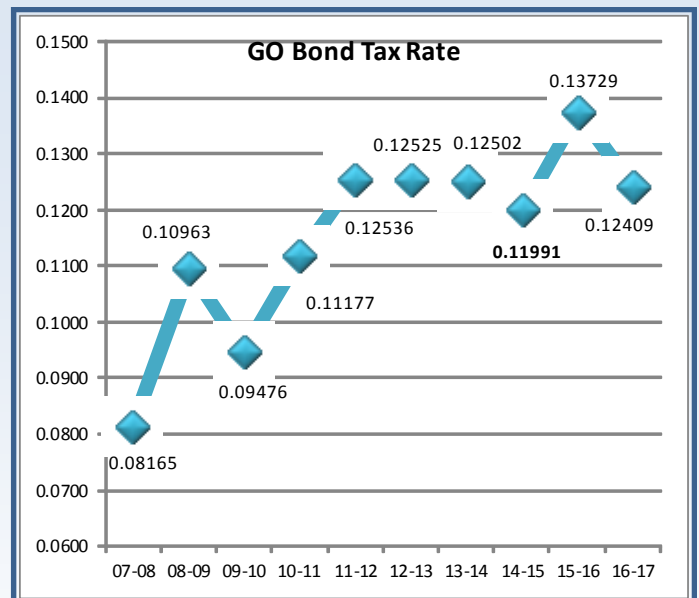
All transactions within Fund 51 are managed solely by Riverside County Office of Education. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2015-16 totaled \$13.37 million. Bond principal and interest payments were \$13.0 million. The balance in Fund 51 at the close of the 2015-16 fiscal year grew by \$373,338. The ending balance as of June 30, 2016 in Fund 51 was \$13.2 million. The rate set for tax collections for 2015-16 was 0.13729. The rate will decrease to 0.12409 for the 2016-17 year.

## Enterprise and Proprietary Funds

The district maintains one enterprise and two proprietary funds. Fund 63 Other Enterprise Fund was opened for use in late March 2014 and is used to account for the business-like activities of the transportation department. Proprietary funds, Funds 67 and 68, are used to account for transactions in the self-insurance accounts. Fund 67 is used to report the district's self-insured worker's compensation and prescription plan transactions. Fund 68 OPEB, which was established in 2011-12, is now used to report pay-as-you go Other Post Employment Benefits (OPEB) separate from other self-funded plans. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.

**Other Enterprise Fund 63:** is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria:

1. The LEA has issued debt backed solely by fees and charges from that activity.



2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges.
3. The LEA's policy is to establish activity fees for charges designed to recover the cost of providing services, including capital costs such as depreciation and debt services.

An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is recorded.

Revenues for transportation contracts, interest earning and other miscellaneous receipts recorded in Fund 63 totaled \$17.7 million. Expenses amounted to \$17.3 million. A transfer of \$750,000 was made back to the general fund to cover funding shortfalls for transportation services provided to Hemet USD students. The fund had an ending balance of \$6.28 million which is accounted for as investments in capital assets and is attributed to the value of buses purchased through lease purchase agreements which are used to provide transportation services. Many contracts are paid in arrears on a quarterly basis and a cash balance in Fund 63 needs to be maintained to cover costs until payments are made. Because cash comes in after expenses are made, temporary loans to Fund 63 are necessary throughout the year to cover costs. At year-end, Fund 63 owed the district's Self Insurance Fund—Fund 67 \$1.5 million. This loan will be repaid in 2016-17. The cash balance in Fund 63 at year-end was \$712,729 and includes the \$1.5 million loan. Absent the loan, the fund's cash balance as of June 30, 2016 would have been a negative \$787,271.

Expenses and revenues for transportation of Hemet USD's students continued to be reported in the general fund in 2015-16. Beginning in 2016-17, financial activity related to transporting Hemet USD students will also be included in Fund 63.

**Self Insurance Fund 67:** is used to separate monies received for self-insurance activities from the district's other operating funds. Revenues come from employee payroll deductions and district contributions toward employee health insurance and worker's compensation costs. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs. Fund 67 is used for transactions related to the district's worker's compensation for all employees. The district maintains two accounts in Fund 67, an account for its self-funded worker's compensation plan and an account for self-funded Other Post Employment benefits in Fund 68, a sub-fund of Fund 67.

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2015-16 totaled \$1,950,472 and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$1,881,380 as of June 30, 2016, are charged to this account. Incurred by Not Reported (INBR) liability transactions in this fund reduced the total reported expenditures to \$341,298 at year end. The ending balance in the worker's compensation account as of June 30, 2016 is \$7.56 million. Another \$4.89 million is set up as a payable for the total required IBNR claims reserve per the Worker's Compensation actuarial study dated May 9, 2016 conducted by Bay Actuarial. The cash balance in this account at year-end was \$10.9 million. A \$1.5 million cash loan to Fund 63—Other Enterprise Fund was outstanding at year end.

**Self Insurance Fund 68— OPEB:** is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$3.5 million in Fund 20. The reserve is applied to the district's total OPEB liability of \$34.0 million as reported in an actuarial study dated March 27, 2015. The district's annual required contribution (ARC) is assumed to be \$1.4 million.

Expenses in Fund 68 for 2015-16 totaled \$415,185. Interest earnings and district contributions totaled \$428,419. The ending balance in this account on June 30, 2016 was \$177,462.

**Combined Self Insurance Funds 67 & 68—** Total 2015-16 revenues, including transfers in from other funds, in Funds 67 and 68 combined were \$2.4 million. Expenses and transfers out totaled \$0.76 million net of the IBNR adjustment. Excluding the IBNR transactions, actual expenses were \$2,296,565. The ending balance for the two funds combined was \$7,738,340. After accounting for IBNR reserves and loans out to other funds, the cash balance attributed to the fund was \$10,929,254 on June 30, 2016.



# Appendix

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**Unrestricted General Fund Summary  
2015-16 Unaudited Actuals**

	<b>2014-15 Audited Actuals</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Second Interim</b>	<b>2015-16 Estimated Actuals (June)</b>	<b>2015-16 Unaudited Actuals</b>
<b>Revenues</b>					
Revenue Limit Sources	\$ 151,592,330	\$ 178,984,901	\$ 180,171,198	\$ 178,439,158	\$ 179,062,317
Federal Revenue	114,627	100,000	452,900	600,100	560,730
State Revenue	4,878,809	14,814,081	14,137,908	14,102,210	14,206,646
Local Revenue	3,086,270	2,336,511	2,556,511	3,129,364	4,130,768
<b>Total Revenues</b>	<b>\$ 159,672,036</b>	<b>\$ 196,235,493</b>	<b>\$ 197,318,517</b>	<b>\$ 196,270,832</b>	<b>\$ 197,960,461</b>
<b>Expenditures</b>					
Certificated Salaries	76,000,672	84,444,798	84,639,002	84,140,052	84,516,231
Classified Salaries	22,285,074	26,340,479	25,566,164	25,140,669	25,386,378
Employee Benefits	26,577,640	31,577,527	31,292,361	30,453,571	30,499,876
Books and Supplies	6,657,085	9,379,618	10,348,914	9,986,855	9,388,993
Services & Operating Exp	12,242,455	15,287,062	14,365,738	14,035,719	14,169,326
Capital Outlay	1,807,993	784,018	1,200,780	1,513,942	1,840,512
Indirect Costs/Debt Srvc	(1,253,461)	(2,008,185)	(2,029,671)	(1,774,007)	(1,805,400)
	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 144,317,458</b>	<b>\$ 165,805,317</b>	<b>\$ 165,383,288</b>	<b>\$ 163,496,801</b>	<b>\$ 163,995,916</b>
<b>Excess (Deficiency)</b>	<b>\$ 15,354,578</b>	<b>\$ 30,430,176</b>	<b>\$ 31,935,229</b>	<b>\$ 32,774,031</b>	<b>\$ 33,964,545</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	4,070,750	750,000	857,520	1,057,520	1,755,612
Transfers Out/Other Uses	1,123,096	2,495,600	2,525,750	2,549,575	2,557,003
Contributions	(22,283,312)	(27,601,615)	(27,168,983)	(27,142,761)	(26,439,034)
<b>Total Other Sources (Uses)</b>	<b>\$ (19,335,658)</b>	<b>\$ (29,347,215)</b>	<b>\$ (28,837,213)</b>	<b>\$ (28,634,816)</b>	<b>\$ (27,240,425)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (3,981,080)</b>	<b>\$ 1,082,961</b>	<b>\$ 3,098,016</b>	<b>\$ 4,139,215</b>	<b>\$ 6,724,120</b>
<b>Beginning Fund Balance</b>	<b>\$ 25,892,811</b>	<b>\$ 20,252,545</b>	<b>\$ 21,911,731</b>	<b>\$ 21,911,733</b>	<b>\$ 21,911,731</b>
<b>Ending Fund Balance</b>	<b>\$ 21,911,731</b>	<b>\$ 21,335,506</b>	<b>\$ 25,009,747</b>	<b>\$ 26,050,948</b>	<b>\$ 28,635,851</b>
Stores	220,937	271,906	271,906	271,906	245,788
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-
5% Reserve	10,489,775	11,465,000	11,775,000	11,600,000	11,585,600
Committed Balances	11,176,019	9,573,600	12,937,841	14,154,042	16,779,463
Assigned Balances	-	-	-	-	-
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted General Fund Summary  
2015-16 Unaudited Actuals**

	2014-15 Audited Actuals	2015-16 Adopted Budget	2015-16 Second Interim	2015-16 Estimated Actuals (June)	2015-16 Unaudited Actuals
<b>Revenues</b>					
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	15,219,390	17,360,343	16,529,497	15,078,437	15,435,760
State Revenue	9,075,447	4,695,284	13,882,257	12,343,871	14,771,288
Local Revenue	13,863,352	12,704,036	12,859,036	12,999,042	13,490,087
<b>Total Revenues</b>	<b>\$ 38,158,189</b>	<b>\$ 34,759,663</b>	<b>\$ 43,270,790</b>	<b>\$ 40,421,350</b>	<b>\$ 43,697,135</b>
<b>Expenditures</b>					
Certificated Salaries	19,294,677	19,930,892	19,642,610	19,415,991	19,537,454
Classified Salaries	11,666,197	12,801,335	12,696,704	12,067,027	12,144,544
Employee Benefits	13,367,212	10,124,421	14,263,937	15,346,580	15,253,319
Books and Supplies	5,262,378	3,833,163	3,568,647	3,867,942	3,674,983
Services & Operating Exp	8,402,518	8,339,682	8,245,225	7,423,670	7,928,095
Capital Outlay	927,032	125,000	3,360,008	1,523,992	1,071,642
Indirect Costs/Debt Srvc	5,434,842	5,786,632	5,806,237	5,810,828	5,548,670
<b>Total Expenditures</b>	<b>\$ 64,354,856</b>	<b>\$ 60,941,125</b>	<b>\$ 67,583,368</b>	<b>\$ 65,456,030</b>	<b>\$ 65,158,707</b>
<b>Excess (Deficiency)</b>	<b>\$ (26,196,667)</b>	<b>\$ (26,181,462)</b>	<b>\$ (24,312,578)</b>	<b>\$ (25,034,680)</b>	<b>\$ (21,461,572)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	543,066	328,175	347,072	333,437	342,996
Transfers Out/Other Uses	-	-	-	-	-
Contributions	22,283,312	27,601,615	27,168,983	27,142,761	26,439,034
<b>Total Other Sources (Uses)</b>	<b>\$ 22,826,378</b>	<b>\$ 27,929,790</b>	<b>\$ 27,516,055</b>	<b>\$ 27,476,198</b>	<b>\$ 26,782,030</b>
<b>Net Increase (Decrease)</b>	<b>\$ (3,370,289)</b>	<b>\$ 1,748,328</b>	<b>\$ 3,203,477</b>	<b>\$ 2,441,518</b>	<b>\$ 5,320,458</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,534,590</b>	<b>\$ 1,131,168</b>	<b>\$ 1,164,301</b>	<b>\$ 1,164,302</b>	<b>\$ 1,164,301</b>
<b>Ending Fund Balance</b>	<b>\$ 1,164,301</b>	<b>\$ 2,879,496</b>	<b>\$ 4,367,778</b>	<b>\$ 3,605,820</b>	<b>\$ 6,484,759</b>
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
5% Reserve	-	-	-	-	-
Restricted Balances	1,164,301	2,879,496	4,367,778	3,605,820	6,484,759
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Combined General Fund Summary  
2015-16 Unaudited Actuals**

	<b>2014-15 Audited Actuals</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Second Interim</b>	<b>2015-16 Estimated Actuals (June)</b>	<b>2015-16 Unaudited Actuals</b>
<b>Revenues</b>					
Revenue Limit Sources	\$ 151,592,330	\$ 178,984,901	\$ 180,171,198	\$ 178,439,158	\$ 179,062,317
Federal Revenue	15,334,017	17,460,343	16,982,397	15,678,537	15,996,490
State Revenue	13,954,256	19,509,365	28,020,165	26,446,081	28,977,934
Local Revenue	16,949,622	15,040,547	15,415,547	16,128,406	17,620,855
<b>Total Revenues</b>	<b>\$ 197,830,225</b>	<b>\$ 230,995,156</b>	<b>\$ 240,589,307</b>	<b>\$ 236,692,182</b>	<b>\$ 241,657,596</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 95,295,349	\$ 104,375,690	\$ 104,281,612	\$ 103,556,043	\$ 104,053,685
Classified Salaries	33,951,271	39,141,814	38,262,868	37,207,696	37,530,922
Employee Benefits	39,944,852	41,701,948	45,556,298	45,800,151	45,753,195
Books and Supplies	11,919,463	13,212,781	13,917,561	13,854,797	13,063,976
Services & Operating Exp	20,644,973	23,626,744	22,610,963	21,459,389	22,097,421
Capital Outlay	2,735,025	909,018	4,560,788	3,037,934	2,912,154
Indirect Costs/Debt Svc	4,181,381	3,778,447	3,776,566	4,036,821	3,743,270
<b>Total Expenditures</b>	<b>\$ 208,672,314</b>	<b>\$ 226,746,442</b>	<b>\$ 232,966,656</b>	<b>\$ 228,952,831</b>	<b>\$ 229,154,623</b>
<b>Excess (Deficiency)</b>	<b>\$ (10,842,089)</b>	<b>\$ 4,248,714</b>	<b>\$ 7,622,651</b>	<b>\$ 7,739,351</b>	<b>\$ 12,502,973</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	\$ 4,613,816	\$ 1,078,175	\$ 1,204,592	\$ 1,390,957	\$ 2,098,608
Transfers Out/Other Uses	1,123,096	2,495,600	2,525,750	2,549,575	2,557,003
Contributions	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 3,490,720</b>	<b>\$ (1,417,425)</b>	<b>\$ (1,321,158)</b>	<b>\$ (1,158,618)</b>	<b>\$ (458,395)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (7,351,369)</b>	<b>\$ 2,831,289</b>	<b>\$ 6,301,493</b>	<b>\$ 6,580,733</b>	<b>\$ 12,044,578</b>
<b>Beginning Fund Balance</b>	<b>\$ 30,427,401</b>	<b>\$ 21,383,713</b>	<b>\$ 23,076,032</b>	<b>\$ 23,076,035</b>	<b>\$ 23,076,032</b>
<b>Ending Fund Balance</b>	<b>\$ 23,076,032</b>	<b>\$ 24,215,002</b>	<b>\$ 29,377,525</b>	<b>\$ 29,656,768</b>	<b>\$ 35,120,610</b>
Stores	\$ 220,937	\$ 271,906	\$ 271,906	\$ 271,906	\$ 245,788
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-
5% Reserve	10,489,775	11,465,000	11,775,000	11,600,000	11,585,600
Committed	11,176,019	9,573,600	12,937,841	14,154,042	16,779,463
Assigned	-	-	-	-	-
Restricted	1,164,301	2,879,496	4,367,778	3,605,820	6,484,759
<b>Unassigned/Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Combined General Fund Summary  
2015-16 Unaudited Actuals**

	Unrestricted	Restricted	Combined
<b>Revenues</b>			
Revenue Limit Sources	\$ 179,062,317	\$ -	\$ 179,062,317
Federal Revenue	560,730	15,435,760	15,996,490
State Revenue	14,206,646	14,771,288	28,977,934
Local Revenue	4,130,768	13,490,087	17,620,855
<b>Total Revenues</b>	<b>\$ 197,960,461</b>	<b>\$ 43,697,135</b>	<b>\$ 241,657,596</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 84,516,231	\$ 19,537,454	\$ 104,053,685
Classified Salaries	25,386,378	12,144,544	37,530,922
Employee Benefits	30,499,876	15,253,319	45,753,195
Books and Supplies	9,388,993	3,674,983	13,063,976
Services & Operating Exp	14,169,326	7,928,095	22,097,421
Capital Outlay	1,840,512	1,071,642	2,912,154
Indirect Costs/Debt Srvc	(1,805,400)	5,548,670	3,743,270
<b>Total Expenditures</b>	<b>\$ 163,995,916</b>	<b>\$ 65,158,707</b>	<b>\$ 229,154,623</b>
<b>Excess (Deficiency)</b>	<b>\$ 33,964,545</b>	<b>\$ (21,461,572)</b>	<b>\$ 12,502,973</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	\$ 1,755,612	\$ 342,996	\$ 2,098,608
Transfers Out/Other Uses	2,557,003	-	2,557,003
Contributions	(26,439,034)	26,439,034	-
<b>Total Other Sources (Uses)</b>	<b>\$ (27,240,425)</b>	<b>\$ 26,782,030</b>	<b>\$ (458,395)</b>
<b>Net Increase (Decrease)</b>	<b>\$ 6,724,120</b>	<b>\$ 5,320,458</b>	<b>\$ 12,044,578</b>
<b>Beginning Fund Balance</b>	<b>\$ 21,911,731</b>	<b>\$ 1,164,301</b>	<b>\$ 23,076,032</b>
<b>Ending Fund Balance</b>	<b>\$ 28,635,851</b>	<b>\$ 6,484,759</b>	<b>\$ 35,120,610</b>
Stores	\$ 245,788	\$ -	\$ 245,788
Revolving Cash	25,000	-	25,000
PrePaid Expenses	-	-	-
5% Reserve	11,585,600	-	11,585,600
Committed	16,779,463	-	16,779,463
Assigned	-	-	-
Restricted	-	6,484,759	6,484,759
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**2015-16 Unaudited Actuals  
All Funds Summary**

	General Funds 03 & 06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Spec Reserve OPEB Fund 20	Funds 03 - 20 Sub Total
<b>Revenues:</b>								
Revenue Limit Sources	\$ 179,062,317.25	\$ 4,444,799.00	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ 185,007,116.25
Federal Revenues	15,996,490.37	418.00	-	126,660.90	10,219,198.09	-	-	26,342,767.36
Other State Revenues	28,977,934.01	1,036,978.15	624,329.28	1,726,454.95	819,422.93	-	-	33,185,119.32
Other Local Revenues	17,620,854.72	427,681.77	29,874.87	1,067.37	902,455.86	3,227.19	10,453.89	18,985,161.78
<b>Total Revenues</b>	<b>\$ 241,657,596.35</b>	<b>\$ 5,909,876.92</b>	<b>\$ 654,204.15</b>	<b>\$ 1,854,183.22</b>	<b>\$ 11,941,076.88</b>	<b>\$ 1,503,227.19</b>	<b>\$ 10,453.89</b>	<b>\$ 263,520,164.71</b>
<b>Expenditures:</b>								
Certificated Salaries	\$ 104,053,684.97	\$ 2,429,085.50	\$ 272,190.62	\$ 534,901.09	\$ -	\$ -	\$ -	\$ 107,289,862.18
Classified Salaries	37,530,921.56	352,307.98	128,506.60	527,010.09	4,591,248.71	-	-	43,129,994.94
Employee Benefits	45,753,195.25	811,207.28	107,796.29	363,441.07	1,688,383.33	-	-	48,724,023.22
Books and Supplies	13,063,975.82	508,545.95	38,516.77	132,124.29	4,839,338.40	349,483.49	-	18,931,984.72
Services, Other Operating Expenses	22,097,421.19	1,308,974.19	93,568.29	159,494.90	534,456.57	1,444,491.46	-	25,638,406.60
Capital Outlay	2,912,154.12	-	-	27,917.72	537,435.32	31,750.52	-	3,509,257.68
Other Outgo	4,490,929.12	-	-	-	-	-	-	4,490,929.12
Indirect and Support Costs	(747,658.91)	-	43,683.78	108,485.27	595,489.86	-	-	-
<b>Total Expenditures</b>	<b>\$ 229,154,623.12</b>	<b>\$ 5,410,120.90</b>	<b>\$ 684,262.35</b>	<b>\$ 1,853,374.43</b>	<b>\$ 12,786,352.19</b>	<b>\$ 1,825,725.47</b>	<b>\$ -</b>	<b>\$ 251,714,458.46</b>
<b>Excess (Deficiency)</b>	<b>\$ 12,502,973.23</b>	<b>\$ 499,756.02</b>	<b>\$ (30,058.20)</b>	<b>\$ 808.79</b>	<b>\$ (845,275.31)</b>	<b>\$ (322,498.28)</b>	<b>\$ 10,453.89</b>	<b>\$ 11,805,706.25</b>
<b>Other Financing Sources/Uses</b>								
Interfund Transfers In	\$ 1,292,995.40	\$ 31,252.81	\$ 30,149.82	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ 1,354,398.03
Interfund Transfers Out	2,557,002.63	324,098.00	-	-	-	-	-	2,881,100.63
Other Sources (Uses)	805,612.20	-	-	-	-	-	-	805,612.20
Contributions	-	-	-	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (458,395.03)</b>	<b>\$ (292,845.19)</b>	<b>\$ 30,149.82</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000.00</b>	<b>\$ (721,090.40)</b>
<b>Net Increase (Decrease)</b>	<b>\$ 12,044,578.20</b>	<b>\$ 206,910.83</b>	<b>\$ 91.62</b>	<b>\$ 808.79</b>	<b>\$ (845,275.31)</b>	<b>\$ (322,498.28)</b>	<b>\$ 2,010,453.89</b>	<b>\$ 11,084,615.85</b>
Beginning Fund Balance	\$ 23,076,032.60	\$ 1,103,525.22		\$ 0.26	\$ 5,761,526.52	\$ 443,793.79	\$ 1,509,391.06	\$ 30,384,878.39
<b>Ending Fund Balance</b>	<b>\$ 35,120,610.80</b>	<b>\$ 1,310,436.05</b>	<b>\$ 91.62</b>	<b>\$ 809.05</b>	<b>\$ 4,916,251.21</b>	<b>\$ 121,295.51</b>	<b>\$ 3,519,844.95</b>	<b>\$ 41,469,494.24</b>

**2015-16 Unaudited Actuals  
All Funds Summary**

	<b>Building Fund Bond Measures Fund 21</b>	<b>Capital Facilities Fund 25</b>	<b>School Facilities Fund 35</b>	<b>Spec Reserve Capital Outlay Fund 40</b>	<b>Bond Redemption Fund 51</b>	<b>Other Enterprise Fund 63</b>	<b>Self Insurance Fund 67</b>	<b>Funds 21 - 67 Sub Total</b>	<b>All District Funds Total</b>
<b>Revenues:</b>									
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,007,116.25
Federal Revenues								-	26,342,767.36
Other State Revenues					201,689.83			201,689.83	33,386,809.15
Other Local Revenues	118,892.94	981,185.62	13,908.06	6,104.68	13,167,226.75	17,706,794.40	2,378,890.81	34,383,457.15	53,368,618.93
<b>Total Revenues</b>	<b>\$ 118,892.94</b>	<b>\$ 981,185.62</b>	<b>\$ 13,908.06</b>	<b>\$ 6,104.68</b>	<b>\$ 13,368,916.58</b>	<b>\$ 17,706,794.40</b>	<b>\$ 2,378,890.81</b>	<b>\$ 34,585,146.98</b>	<b>\$ 298,105,311.69</b>
<b>Expenditures:</b>									
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,289,862.18
Classified Salaries						7,801,573.58		7,801,573.58	50,931,568.52
Employee Benefits						2,169,994.07	1,901.07	2,171,895.14	50,895,918.36
Books and Supplies			10,773.00			2,100,338.54	1,075.61	2,112,187.15	21,044,171.87
Services, Other Operating Expenses	62,991.80	66,029.71	25,235.90			2,674,257.97	753,506.51	3,582,021.89	29,220,428.49
Capital Outlay	5,474,753.41	30,481.19	4,018,336.17			2,559,593.57		12,083,164.34	15,592,422.02
Other Outgo					12,999,400.93			12,999,400.93	17,490,330.05
Indirect and Support Costs								-	-
<b>Total Expenditures</b>	<b>\$ 5,537,745.21</b>	<b>\$ 96,510.90</b>	<b>\$ 4,054,345.07</b>	<b>\$ -</b>	<b>\$ 12,999,400.93</b>	<b>\$ 17,305,757.73</b>	<b>\$ 756,483.19</b>	<b>\$ 40,750,243.03</b>	<b>\$ 292,464,701.49</b>
<b>Excess (Deficiency)</b>	<b>\$ (5,418,852.27)</b>	<b>\$ 884,674.72</b>	<b>\$ (4,040,437.01)</b>	<b>\$ 6,104.68</b>	<b>\$ 369,515.65</b>	<b>\$ 401,036.67</b>	<b>\$ 1,622,407.62</b>	<b>\$ (6,165,096.05)</b>	<b>\$ 5,640,610.20</b>
<b>Other Financing Sources/Uses</b>									
Interfund Transfers In	\$ -	\$ -	\$ -	\$ 495,600.00	\$ -	\$ -	\$ -	\$ 2,495,600.00	\$ 3,849,998.03
Interfund Transfers Out				218,897.40		750,000.00		968,897.40	3,849,998.03
Other Sources (Uses)					3,822.56			3,822.56	809,434.76
Contributions								-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276,702.60</b>	<b>\$ 3,822.56</b>	<b>\$ (750,000.00)</b>	<b>\$ -</b>	<b>\$ 1,530,525.16</b>	<b>\$ 809,434.76</b>
<b>Net Increase (Decrease)</b>	<b>\$ (5,418,852.27)</b>	<b>\$ 884,674.72</b>	<b>\$ (4,040,437.01)</b>	<b>\$ 282,807.28</b>	<b>\$ 373,338.21</b>	<b>\$ (348,963.33)</b>	<b>\$ 1,622,407.62</b>	<b>\$ (4,634,570.89)</b>	<b>\$ 6,450,044.96</b>
Beginning Fund Balance	\$ 24,001,857.11	\$ 2,499,182.99	\$ 4,987,086.05	\$ 953,637.81	\$ 12,862,288.50	\$ 6,637,095.84	\$ 6,115,932.66	\$ 59,566,472.02	\$ 89,951,350.41
<b>Ending Fund Balance</b>	<b>\$ 18,583,004.84</b>	<b>\$ 3,383,857.71</b>	<b>\$ 946,649.04</b>	<b>\$ 1,236,445.09</b>	<b>\$ 13,235,626.71</b>	<b>\$ 6,288,132.51</b>	<b>\$ 7,738,340.28</b>	<b>\$ 54,931,901.13</b>	<b>\$ 96,401,395.37</b>

Hemet Unified (67082) - 2015-16 Unaudited Actuals							v17.2b					v17.2b					v17.2b																								
LOCAL CONTROL FUNDING FORMULA												2015-16					2016-17					2017-18																			
CALCULATE LCFF TARGET																																									
Unduplicated as % of Enrollment		3 yr average		COLA		1.020%		81.77%		81.77%		2015-16		3 yr average		81.81%		81.81%		2016-17		3 yr average		81.90%		81.90%		2017-18													
	ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET														
Grades TK-3	5,951.90	7,083	737	1,279	1,047	60,385,536		5,989.00	7,083	737	1,280	1,048	60,775,051		5,990.00	7,162	745	1,295	1,063	61,491,292		5,990.00	7,162	745	1,295	1,063	61,491,292														
Grades 4-6	4,598.07	7,189		1,176	962	42,885,908		4,629.50	7,189		1,176	964	43,188,372		4,629.50	7,269		1,191	978	43,690,178		4,629.50	7,269		1,191	978	43,690,178														
Grades 7-8	2,813.77	7,403		1,211	991	27,025,074		2,823.20	7,403		1,211	992	27,121,497		2,823.20	7,485		1,226	1,007	27,435,224		2,823.20	7,485		1,226	1,007	27,435,224														
Grades 9-12	6,401.11	8,578	223	1,439	1,178	73,089,982		6,418.00	8,578	223	1,440	1,180	73,298,654		6,419.00	8,673	225	1,457	1,197	74,154,043		6,419.00	8,673	225	1,457	1,197	74,154,043														
Subtract NSS																																									
NSS Allowance																																									
<b>TOTAL BASE</b>	<b>19,764.85</b>	<b>150,951,894</b>	<b>5,813,998</b>	<b>25,637,495</b>	<b>20,983,114</b>	<b>203,386,501</b>		<b>19,859.70</b>	<b>151,655,317</b>	<b>5,845,107</b>	<b>25,770,219</b>	<b>21,112,932</b>	<b>204,383,575</b>		<b>19,861.70</b>	<b>153,355,855</b>	<b>5,906,825</b>	<b>26,087,228</b>	<b>21,420,830</b>	<b>206,770,738</b>		<b>19,861.70</b>	<b>153,355,855</b>	<b>5,906,825</b>	<b>26,087,228</b>	<b>21,420,830</b>	<b>206,770,738</b>														
Targeted Instructional Improvement Block Grant						375,152							375,152							375,152								375,152													
Home-to-School Transportation						1,540,216							1,540,216							1,540,216								1,540,216													
Small School District Bus Replacement Program						-							-							-								-													
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>205,301,869</b>							<b>206,298,943</b>							<b>208,686,106</b>								<b>208,686,106</b>													
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>3/8</b>							<b>1/2</b>							<b>5/8</b>																					
CALCULATE LCFF FLOOR																																									
Current year Funded ADA times Base per ADA				12-13 Rate		15-16 ADA		105,345,860				12-13 Rate		16-17 ADA		105,851,407				12-13 Rate		17-18 ADA		105,862,067																	
Current year Funded ADA times Other RL per ADA				49.72		19,764.85		982,708				49.72		19,859.70		987,424				49.72		19,861.70		987,524																	
Necessary Small School Allowance at 12-13 rates								-								-										-															
2012-13 Categoricals								15,649,248						15,649,248												15,649,248															
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA								-						-												-															
Less Fair Share Reduction								-						-												-															
Non-CDE certified New Charter: District PY rate * CY ADA								-						-												-															
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 1,576.44		19,764.85		31,158,100				\$ 2,963.61		19,859.70		58,856,406				\$ 3,644.40		19,861.70		72,383,979																	
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>								<b>153,135,916</b>						<b>181,344,815</b>												<b>194,882,818</b>															
CALCULATE LCFF PHASE-IN ENTITLEMENT																																									
LOCAL CONTROL FUNDING FORMULA TARGET												2015/16					2016-17					2017-18																			
LOCAL CONTROL FUNDING FORMULA FLOOR												205,301,869					206,298,943					208,686,106																			
Applied Funding Formula: Floor or Target												153,135,916					181,344,815					194,882,818																			
LCFF Need (LCFF Target less LCFF Floor, if positive)												52,165,953					24,954,458					13,803,288																			
Current Year Gap Funding				52.56%		27,417,181						54.18%		13,520,325						19.30%		2,664,035																			
ECONOMIC RECOVERY PAYMENT												-					-					-																			
<b>LCFF Entitlement before Minimum State Aid provision</b>												<b>180,553,097</b>					<b>194,864,810</b>					<b>197,546,853</b>																			
CALCULATE STATE AID																																									
Transition Entitlement												180,553,097					194,864,810					197,546,853																			
Local Revenue (including RDA)												(27,074,558)					(23,354,312)					(24,999,591)																			
Gross State Aid												153,478,539					171,510,498					172,547,262																			
CALCULATE MINIMUM STATE AID																																									
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate		15-16 ADA		N/A				12-13 Rate		16-17 ADA		N/A				12-13 Rate		17-18 ADA		N/A																	
2012-13 NSS Allowance (deficit)				5,379.69		19,764.85		106,328,766				5,379.69		19,859.70		106,839,029				5,379.69		19,861.70		106,849,789																	
Less Current Year Property Taxes/In Lieu								(27,074,558)								(23,354,312)										(24,999,591)															
Subtotal State Aid for Historical RL/Charter General BG								79,254,208						83,484,717						81,850,198						81,850,198															
Categorical funding from 2012-13								15,649,248						15,649,248						15,649,248						15,649,248															
Charter Categorical Block Grant adjusted for ADA								-						-						-						-															
Minimum State Aid Guarantee								94,903,456						99,133,965						97,499,446						97,499,446															
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																																									
Local Control Funding Formula Floor plus Funded Gap												-					-					-																			
Minimum State Aid plus Property Taxes including RDA												-					-					-																			
Offset												-					-					-																			
Minimum State Aid Prior to Offset												-					-					-																			
Total Minimum State Aid with Offset												-					-					-																			
<b>TOTAL STATE AID</b>												<b>153,478,539</b>					<b>171,510,498</b>					<b>172,547,262</b>																			
<b>Additional State Aid (Additional SA)</b>												<b>-</b>					<b>-</b>					<b>-</b>																			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)												180,553,097					194,864,810					197,546,853																			
<b>CHANGE OVER PRIOR YEAR</b>												<b>17.91%</b>					<b>27,429,969</b>					<b>7.93%</b>					<b>14,311,713</b>					<b>1.38%</b>					<b>2,682,042</b>				
LCFF Entitlement PER ADA												9,135					9,812					9,946																			
PER ADA CHANGE OVER PRIOR YEAR				17.90%		1,387						7.41%		677						1.37%		134																			
LCFF SOURCES INCLUDING EXCESS TAXES																																									
State Aid				Increase		2015-16		153,478,539				Increase		2016-17		171,510,498				Increase		2017-18		172,547,262																	
Property Taxes net of in-lieu				18.51%		23,976,879		153,478,539				11.75%		18,031,959		171,510,498				0.60%		1,036,764		172,547,262																	
Charter in-Lieu Taxes				14.62%		3,453,090		27,074,558				-13.74%		(3,720,246)		23,354,312				7.04%		1,645,279		24,999,591																	
LCFF pre COE, Choice, Supp				0.00%		-		-				0.00%		-		-				0.00%		-		-																	
LCFF pre COE, Choice, Supp				17.91%		27,429,969		180,553,097				7.93%		14,311,713		194,864,810				1.38%		2,682,043		197,546,853																	

Hemet Unified (67082) - 2		v17.2b					v17.2b					v17.2b									
LOCAL CONTROL FUNDING		2018-19					2019-20					2020-21									
CALCULATE LCFF TARGET																					
Unduplicated as % of Enrollm	3 yr average		COLA		2.420%	3 yr average		COLA		2.670%	3 yr average		COLA		0.000%						
			81.76%	81.76%	<b>2018-19</b>			81.76%	81.76%	<b>2019-20</b>			81.76%	81.76%	<b>2020-21</b>						
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET			
Grades TK-3	5,996.00	7,335	763	1,324	1,084	62,992,161	6,003.00	7,531	783	1,360	1,112	64,747,869	6,012.00	7,531	783	1,360	1,112	64,844,942			
Grades 4-6	4,634.50	7,445		1,217	996	44,762,538	4,639.50	7,644		1,250	1,023	46,008,595	4,641.50	7,644		1,250	1,023	46,028,428			
Grades 7-8	2,826.20	7,666		1,254	1,026	28,107,280	2,829.20	7,871		1,287	1,053	28,889,543	2,830.20	7,871		1,287	1,053	28,899,754			
Grades 9-12	6,425.00	8,883	231	1,490	1,219	75,967,751	6,433.00	9,120	237	1,530	1,252	78,090,337	6,436.00	9,120	237	1,530	1,252	78,126,754			
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL BASE	19,881.70	157,223,437	6,059,123	26,699,964	21,847,206	211,829,730	19,904.70	161,610,524	6,224,970	27,444,460	22,456,388	217,736,342	19,919.70	161,728,822	6,232,728	27,465,073	22,473,255	217,899,878			
Targeted Instructional Impro	-	-	-	-	-	375,152	-	-	-	-	-	375,152	-	-	-	-	-	375,152			
Home-to-School Transportat	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216			
Small School District Bus Rep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
LOCAL CONTROL FUNDING F						<b>213,745,098</b>						<b>219,651,710</b>						<b>219,815,246</b>			
ECONOMIC RECOVERY TARG						3/4						7/8						100%			
CALCULATE LCFF FLOOR																					
Current year Funded ADA tim			12-13	18-19					12-13	19-20					12-13	20-21					
			Rate	ADA		105,968,666			Rate	ADA		106,091,255			Rate	ADA		106,171,204			
Current year Funded ADA tim			5,329.96	19,881.70		988,518			5,329.96	19,904.70		989,662			5,329.96	19,919.70		990,407			
Necessary Small School Allow			49.72	19,881.70		-			49.72	19,904.70		-			49.72	19,919.70		-			
2012-13 Categoricals						15,649,248						15,649,248						15,649,248			
2012-13 Categorical Program						-						-						-			
Less Fair Share Reduction						-						-						-			
Non-CDE certified New Chart						-						-						-			
Beginning in 2014-15, prior y						-						-						-			
LOCAL CONTROL FUNDING F			\$ 3,778.53	19,881.70		75,123,600			\$ 4,054.42	19,904.70		80,702,014			\$ 4,353.80	19,919.70		86,726,390			
LOCAL CONTROL FUNDING F						<b>197,730,032</b>						<b>203,432,179</b>						<b>209,537,249</b>			
CALCULATE LCFF PHASE-IN E																					
LOCAL CONTROL FUNDING F							<b>2018-19</b>						<b>2019-20</b>						<b>2020-21</b>		
LOCAL CONTROL FUNDING F							213,745,098						219,651,710						219,815,246		
Applied Funding Formula: FLO							197,730,032						203,432,179						209,537,249		
LCFF Need (LCFF Target less LCFF							FLOOR						FLOOR						FLOOR		
Current Year Gap Funding							16,015,066						16,219,531						10,277,997		
ECONOMIC RECOVERY PAYM							34.25%	5,485,160						36.74%	5,959,056						0.00%
LCFF Entitlement before Min							-						-						-		
LCFF Entitlement before Min							<b>203,215,192</b>						<b>209,391,235</b>						<b>209,537,249</b>		
CALCULATE STATE AID																					
Transition Entitlement							203,215,192						209,391,235						209,537,249		
Local Revenue (including RDA)							(25,000,718)						(25,002,013)						(25,002,527)		
Gross State Aid							178,214,474						184,389,222						184,534,722		
CALCULATE MINIMUM STATE																					
2012-13 RU/Charter Gen BG a		12-13 Rate	18-19 ADA			N/A	12-13 Rate	19-20 ADA			N/A	12-13 Rate	20-21 ADA			N/A					
2012-13 NSS Allowance (defi		5,379.69	19,881.70			106,957,383	5,379.69	19,904.70			107,081,116	5,379.69	19,919.70			107,161,811					
Less Current Year Property Ta							(25,000,718)						(25,002,013)						(25,002,527)		
Subtotal State Aid for Histori							81,956,665						82,079,103						82,159,284		
Categorical funding from 201							15,649,248						15,649,248						15,649,248		
Charter Categorical Block Gra							-						-						-		
Minimum State Aid Guarante							97,605,913						97,728,351						97,808,532		
CHARTER SCHOOL MINIMUM							-						-						-		
Local Control Funding Formu							-						-						-		
Minimum State Aid plus Prop							-						-						-		
Offset							-						-						-		
Minimum State Aid Prior to C							-						-						-		
Total Minimum State Aid with							-						-						-		
TOTAL STATE AID							178,214,474						184,389,222						184,534,722		
Additional State Aid (Additio							-						-						-		
LCFF Phase-in Entitlement (b							203,215,192						209,391,235						209,537,249		
CHANGE OVER PRIOR YEAR		2.87%	5,668,340				3.04%	6,176,043				0.07%	146,014								
LCFF Entitlement PER ADA							10,221						10,520						10,519		
PER ADA CHANGE OVER PRIOR		2.76%	275				2.93%	299				-0.01%	(1)								
LCFF SOURCES INCLUDING EX																					
State Aid		Increase				2018-19	Increase				2019-20	Increase				2020-21					
Property Taxes net of in-lieu		3.28%	5,667,212			178,214,474	3.46%	6,174,748			184,389,222	0.08%	145,500			184,534,722					
Charter in-Lieu Taxes		0.00%	1,127			25,000,718	0.01%	1,295			25,002,013	0.00%	-			25,002,527					
LCFF pre COE, Choice, Supp		2.87%	5,668,339			203,215,192	3.04%	6,176,043			209,391,235	0.07%	145,500			209,537,249					

Hemet Unified (67082) - 2015-16 Unaudited Actuals

8/24/2016

**Minimum Proportionality Percentage (MPP):  
Summary Supplemental & Concentration Grant**

	2015-16	2016-17	2017-18**	2018-19**	2019-20**	2020-21**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	46,620,609	46,883,151	47,508,058	48,547,170	49,900,848	49,938,328
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	16,464,834	32,169,195	40,652,032	41,000,000	42,700,000	49,938,328
3. Difference [1] less [2]	30,155,775	14,713,956	6,856,026	7,547,170	7,200,848	-
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	15,849,156	7,972,021	1,323,213	2,584,906	2,645,592	-
<i>GAP funding rate</i>	52.56%	54.18%	19.30%	34.25%	36.74%	0.00%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) <b>LCAP Section 3, Part A</b>	32,313,990	40,141,216	41,975,245	43,584,906	45,345,592	49,938,328
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement &amp; Transportation</i>	146,323,739	152,808,226	153,656,240	157,714,918	162,130,275	157,683,553
<i>LCFF Phase-In Entitlement</i>	180,553,097	194,864,810	197,546,853	203,215,192	209,391,235	209,537,249
7/8. Minimum Proportionality Percentage* <i>[5] / [6]</i> <b>LCAP Section 3, Part B</b>	22.08%	26.27%	27.32%	27.64%	27.97%	31.67%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year  
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5

\*\*Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years

**SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP**

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 32,313,990	\$ 40,141,216	\$ 41,975,245	\$ 43,584,906	\$ 45,345,592	\$ 49,938,328
Current year Minimum Proportionality Percentage (MPP)	22.08%	26.27%	27.32%	27.64%	27.97%	31.67%





## 2015-16 LCAP Initiatives

### Year-End Estimated Actuals

		Year-End Revised LCAP Budget	2015-16 8/6/16 Expenditures	2015-16 Estimated Ending Balance	% Spent
1	Expand School Day (0/7th Pd)	380,000	328,156.52	51,843.48	86.36%
2	Lower Class Size K-3	2,869,413	2,869,413.00	-	100.00%
3	Opportunity Classes	826,450	790,028.20	36,421.80	95.59%
4	Imagine Learning	490,000	480,000.00	10,000.00	97.96%
5	English 3D	470,000	442,010.75	27,989.25	94.04%
6	Implement CCSS Math and ELA	900,000	930,208.60	(30,208.60)	103.36%
7	Science & SS CCSS	861,800	744,848.54	116,951.46	86.43%
8	AVID	400,000	506,450.74	(106,450.74)	126.61%
9	BARR	2,071,725	2,091,007.13	(19,282.13)	100.93%
10	Read 180 /System 44	433,662	419,051.56	14,610.44	96.63%
11	Project Lead The Way (HS Year 2)	751,540	645,837.17	105,702.83	85.94%
12a	Site Allocations - supplemental (former EIA)	1,250,475	1,155,411.04	95,063.96	92.40%
12b	Site Allocations - discretionary augmentation (res 0001)	915,802	863,486.48	52,315.52	94.29%
13	(IT Support and) Computer Upgrade	2,200,000	1,797,927.49	402,072.51	81.72%
14	After School Athletics (MS/HS)	1,000,000	949,926.30	50,073.70	94.99%
15	Elementary Counselors - 6 total	592,552	568,088.10	24,463.90	95.87%
16	Community Day Schl & Behavior Intervention Support	1,351,173	1,283,258.02	67,914.98	94.97%
17	Custodians	612,346	612,346.00	-	100.00%
19	Music	500,000	481,827.47	18,172.53	96.37%
20	IT Support (and Computer Upgrades)	964,924	964,924.00	-	100.00%
21	Keyboarding Programs	24,500	13,500.00	11,000.00	55.10%
22	Learning Reading Dynamics	57,000	54,350.52	2,649.48	95.35%
23	Parent Surveys & Engagement	129,703	19,637.28	110,065.72	15.14%
24	Warehouse	63,573	63,573.00	-	100.00%
25	Lower Class Size 4-12	3,778,500	3,778,500.00	-	100.00%
26	Path Finder	150,000	103,013.76	46,986.24	68.68%
27	LCAP Admin & Coordination	573,523	573,523.00	-	100.00%
101	1:1 Tech Digital Curriculum Build (pilot prgm)	540,000	540,135.27	(135.27)	100.03%
102	CTE (RCOE MOU)	393,039	310,531.04	82,507.96	79.01%
103	PLUS - Peer Leadership	150,000	68,463.36	81,536.64	45.64%
104	SAT/PSAT Tests	135,000	139,845.62	(4,845.62)	103.59%
105	EL Site Leads	175,000	151,103.37	23,896.63	86.34%
106	HS Pathways Specialist	71,638	66,344.80	5,293.20	92.61%
108	AP Support Elementary Schools	220,000	220,000.00	-	100.00%
110	Summer School Expansion	400,000	246,292.61	153,707.39	61.57%
113	1:1 Devices/IT coverage (IT Support/Computer Upgrades)	250,000	249,599.76	400.24	99.84%
115	ES District Library Tech (position not filled as of 2/29)	-	-	-	
116	Reading Intervention	1,201,000	1,219,413.10	(18,413.10)	101.53%
117	Pupil Services Intervention Team	225,000	30,630.39	194,369.61	13.61%
118	Categorical Realignment	850,000	850,000.00	-	100.00%
119	Additional Instructional Minutes (12 minutes)	2,600,000	2,600,000.00	-	100.00%
120	Bilingual Parent Liason	275,000	191,281.97	83,718.03	69.56%
122	MS Counselor	108,800	96,835.79	11,964.21	89.00%
123	Cap & Gown Inventory	100,000	51,210.91	48,789.09	51.21%
124	Literacy Coordinator	225,000	229,884.11	(4,884.11)	102.17%
125	Kinder Reading Materials	200,000	182,854.57	17,145.43	91.43%

**2015-16 LCAP Initiatives**  
**Year-End Estimated Actuals**

		<b>Year-End Revised LCAP Budget</b>	<b>2015-16 8/6/16 Expenditures</b>	<b>2015-16 Estimated Ending Balance</b>	<b>% Spent</b>
126	SMARTS & PIQE- PTA Classes	45,000	42,473.37	2,526.63	94.39%
127	CTI New Tchr Support	60,000	57,183.87	2,816.13	95.31%
128	Guided Rdg Materials	294,000	286,015.95	7,984.05	97.28%
131	Expand 7th Pd/Late Bus -Hamilton HS	75,000	25,209.00	49,791.00	33.61%
132	Increase work time for K-5 Library Techs	145,789	145,789.00	-	100.00%
133	Math Supplemental/Intervention	15,000	14,656.00	344.00	97.71%
135	CTE Support (Ag /video)	30,000	16,775.21	13,224.79	55.92%
136	Foreign Language Teachers	270,000	190,178.96	79,821.04	70.44%
137	SAFE Program at Harmony	15,258	12,171.52	3,086.48	79.77%
138	0.50 FTE Counselor FTLC/HHCPHS	-	-	-	
139	HR Techs	160,000	160,000.00	-	100.00%
140	HS Pathways Specialist	180,650	188,971.58	(8,321.58)	104.61%
141	Pilot - Online Short Term IS & Options Mrktg	20,000	13,108.68	6,891.32	65.54%
142	DigiCoach (HR) (from PLUS-Peer Leadership)	27,000	39,105.00	(12,105.00)	144.83%
		<b>34,075,835</b>	<b>32,166,369.48</b>	<b>1,909,465.52</b>	<b>94.40%</b>



# Unaudited Actuals State SACS Forms

For the Period Ending June 30, 2016

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**Business Services**

September 6, 2016

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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)	58.36%
	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	\$142,573,990.15
	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.	\$142,573,990.15
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	5.39%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 06, 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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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	179,062,317.25	0.00	179,062,317.25	192,983,005.00	0.00	192,983,005.00	7.8%
2) Federal Revenue		8100-8299	560,730.22	15,435,760.15	15,996,490.37	108,500.00	15,680,363.00	15,788,863.00	-1.3%
3) Other State Revenue		8300-8599	14,206,645.98	14,771,288.03	28,977,934.01	8,362,935.00	15,420,578.00	23,783,513.00	-17.9%
4) Other Local Revenue		8600-8799	4,130,767.49	13,490,087.23	17,620,854.72	2,517,957.00	13,053,403.00	15,571,360.00	-11.6%
5) TOTAL, REVENUES			197,960,460.94	43,697,135.41	241,657,596.35	203,972,397.00	44,154,344.00	248,126,741.00	2.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	84,516,230.78	19,537,454.19	104,053,684.97	89,796,539.00	21,204,799.00	111,001,338.00	6.7%
2) Classified Salaries		2000-2999	25,386,377.53	12,144,544.03	37,530,921.56	28,258,054.00	13,705,878.00	41,963,932.00	11.8%
3) Employee Benefits		3000-3999	30,499,876.52	15,253,318.73	45,753,195.25	35,148,617.00	18,921,026.00	54,069,643.00	18.2%
4) Books and Supplies		4000-4999	9,388,992.57	3,674,983.25	13,063,975.82	10,306,351.00	4,175,979.00	14,482,330.00	10.9%
5) Services and Other Operating Expenditures		5000-5999	14,169,325.69	7,928,095.50	22,097,421.19	15,495,634.00	7,923,161.00	23,418,795.00	6.0%
6) Capital Outlay		6000-6999	1,840,512.31	1,071,641.81	2,912,154.12	607,760.00	2,643,000.00	3,250,760.00	11.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	377,351.35	4,113,577.77	4,490,929.12	405,008.00	3,858,154.00	4,263,162.00	-5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,182,750.89)	1,435,091.98	(747,658.91)	(2,172,974.00)	1,382,935.00	(790,039.00)	5.7%
9) TOTAL, EXPENDITURES			163,995,915.86	65,158,707.26	229,154,623.12	177,844,989.00	73,814,932.00	251,659,921.00	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			33,964,545.08	(21,461,571.85)	12,502,973.23	26,127,408.00	(29,660,588.00)	(3,533,180.00)	-128.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	950,000.00	342,995.40	1,292,995.40	1,703,173.00	337,850.00	2,041,023.00	57.9%
b) Transfers Out		7600-7629	2,557,002.63	0.00	2,557,002.63	643,747.00	0.00	643,747.00	-74.8%
2) Other Sources/Uses									
a) Sources		8930-8979	805,612.20	0.00	805,612.20	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,439,034.69)	26,439,034.69	0.00	(27,468,997.00)	27,468,997.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,240,425.12)	26,782,030.09	(458,395.03)	(26,409,571.00)	27,806,847.00	1,397,276.00	-404.8%

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,724,119.96	5,320,458.24	12,044,578.20	(282,163.00)	(1,853,741.00)	(2,135,904.00)	-117.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,911,731.19	1,164,301.41	23,076,032.60	28,635,851.15	6,484,759.65	35,120,610.80	52.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,911,731.19	1,164,301.41	23,076,032.60	28,635,851.15	6,484,759.65	35,120,610.80	52.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,911,731.19	1,164,301.41	23,076,032.60	28,635,851.15	6,484,759.65	35,120,610.80	52.2%
2) Ending Balance, June 30 (E + F1e)			28,635,851.15	6,484,759.65	35,120,610.80	28,353,688.15	4,631,018.65	32,984,706.80	-6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	245,788.46	0.00	245,788.46	271,906.00	0.00	271,906.00	10.6%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,484,759.65	6,484,759.65	0.00	4,631,018.65	4,631,018.65	-28.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	16,779,462.69	0.00	16,779,462.69	12,846,879.00	0.00	12,846,879.00	-23.4%
LCAP Initiatives	0000	9760	1,957,601.69		1,957,601.69				
H&W Holding Accts (HTA, CSEA, COBF)	0000	9760	1,437,103.23		1,437,103.23				
IT Infrastructure/Equip (ERATE)	0000	9760	841,160.91		841,160.91				
Instructional Materials and Supplies	0000	9760	734,845.84		734,845.84				
Unclaimed Property	0000	9760	53,133.11		53,133.11				
STRS/PERS Rate Increases	0000	9760	1,439,299.16		1,439,299.16				
2017-18 LCFF Gap Contingency (DOF)	0000	9760	10,075,020.00		10,075,020.00				
Instructional Materials	1100	9760	241,298.75		241,298.75				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	12,625,000.00	0.00	12,625,000.00	New
Unassigned/Unappropriated Amount		9790	11,585,600.00	0.00	11,585,600.00	2,584,903.15	0.00	2,584,903.15	-77.7%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	30,270,466.76	2,255,813.10	32,526,279.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	34,730.10	0.00	34,730.10				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,551,190.86	6,142,584.25	7,693,775.11				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	310,116.42	30,788.24	340,904.66				
6) Stores		9320	245,788.46	0.00	245,788.46				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			32,437,292.60	8,429,185.59	40,866,478.19				
<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	3,660,223.87	1,942,192.80	5,602,416.67				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	141,217.58	2,233.14	143,450.72				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			3,801,441.45	1,944,425.94	5,745,867.39				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			28,635,851.15	6,484,759.65	35,120,610.80				

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	126,095,049.00	0.00	126,095,049.00	143,964,034.00	0.00	143,964,034.00	14.2%
Education Protection Account State Aid - Current Year		8012	27,383,490.00	0.00	27,383,490.00	26,709,708.00	0.00	26,709,708.00	-2.5%
State Aid - Prior Years		8019	9,220.00	0.00	9,220.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	328,735.34	0.00	328,735.34	328,735.00	0.00	328,735.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	25,160,660.38	0.00	25,160,660.38	24,616,258.00	0.00	24,616,258.00	-2.2%
Unsecured Roll Taxes		8042	1,054,047.08	0.00	1,054,047.08	1,052,835.00	0.00	1,052,835.00	-0.1%
Prior Years' Taxes		8043	1,740,394.70	0.00	1,740,394.70	1,740,395.00	0.00	1,740,395.00	0.0%
Supplemental Taxes		8044	637,434.26	0.00	637,434.26	661,077.00	0.00	661,077.00	3.7%
Education Revenue Augmentation Fund (ERAF)		8045	(2,859,606.41)	0.00	(2,859,606.41)	(3,079,712.00)	0.00	(3,079,712.00)	7.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,145,148.90	0.00	2,145,148.90	130,412.00	0.00	130,412.00	-93.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>181,694,573.25</b>	<b>0.00</b>	<b>181,694,573.25</b>	<b>196,123,742.00</b>	<b>0.00</b>	<b>196,123,742.00</b>	<b>7.9%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,500,000.00)		(1,500,000.00)	(2,000,000.00)		(2,000,000.00)	33.3%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,132,256.00)	0.00	(1,132,256.00)	(1,140,737.00)	0.00	(1,140,737.00)	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>179,062,317.25</b>	<b>0.00</b>	<b>179,062,317.25</b>	<b>192,983,005.00</b>	<b>0.00</b>	<b>192,983,005.00</b>	<b>7.8%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,280,561.00	4,280,561.00	0.00	4,149,551.00	4,149,551.00	-3.1%
Special Education Discretionary Grants		8182	0.00	475,743.14	475,743.14	0.00	437,493.00	437,493.00	-8.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	66,010.75	0.00	66,010.75	58,500.00	0.00	58,500.00	-11.4%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,010,023.31	1,010,023.31	0.00	1,105,270.00	1,105,270.00	9.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		6,688,123.23	6,688,123.23		6,873,978.00	6,873,978.00	2.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		745,933.69	745,933.69		729,175.00	729,175.00	-2.2%
NCLB: Title III, Immigrant Education Program	4201	8290		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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		241,623.82	241,623.82		256,731.00	256,731.00	6.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		788,915.95	788,915.95		825,000.00	825,000.00	4.6%
Vocational and Applied Technology Education	3500-3699	8290		220,390.00	220,390.00		224,567.00	224,567.00	1.9%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	494,719.47	984,446.01	1,479,165.48	50,000.00	1,078,598.00	1,128,598.00	-23.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>560,730.22</b>	<b>15,435,760.15</b>	<b>15,996,490.37</b>	<b>108,500.00</b>	<b>15,680,363.00</b>	<b>15,788,863.00</b>	<b>-1.3%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,134,373.00	0.00	11,134,373.00	5,417,705.00	0.00	5,417,705.00	-51.3%
Lottery - Unrestricted and Instructional Materials		8560	3,018,108.45	1,046,238.09	4,064,346.54	2,880,230.00	852,882.00	3,733,112.00	-8.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		179,119.90	179,119.90		65,896.00	65,896.00	-63.2%
California Clean Energy Jobs Act	6230	8590		2,452,052.00	2,452,052.00		1,800,000.00	1,800,000.00	-26.6%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		1,000,000.00	1,000,000.00	New
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	54,164.53	8,548,476.04	8,602,640.57	65,000.00	9,156,398.00	9,221,398.00	7.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,206,645.98</b>	<b>14,771,288.03</b>	<b>28,977,934.01</b>	<b>8,362,935.00</b>	<b>15,420,578.00</b>	<b>23,783,513.00</b>	<b>-17.9%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	3,451,644.41	3,451,644.41	0.00	3,250,000.00	3,250,000.00	-5.8%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	30,248.00	0.00	30,248.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	230,976.89	0.00	230,976.89	265,000.00	0.00	265,000.00	14.7%
Interest		8660	106,997.43	0.00	106,997.43	62,000.00	0.00	62,000.00	-42.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	457,266.66	0.00	457,266.66	423,000.00	0.00	423,000.00	-7.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,591.00	0.00	2,591.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,302,687.51	241,128.82	3,543,816.33	1,767,957.00	153,000.00	1,920,957.00	-45.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		9,797,314.00	9,797,314.00		9,650,403.00	9,650,403.00	-1.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,130,767.49</b>	<b>13,490,087.23</b>	<b>17,620,854.72</b>	<b>2,517,957.00</b>	<b>13,053,403.00</b>	<b>15,571,360.00</b>	<b>-11.6%</b>
<b>TOTAL, REVENUES</b>			<b>197,960,460.94</b>	<b>43,697,135.41</b>	<b>241,657,596.35</b>	<b>203,972,397.00</b>	<b>44,154,344.00</b>	<b>248,126,741.00</b>	<b>2.7%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	70,238,404.18	13,877,074.69	84,115,478.87	74,986,761.00	15,511,241.00	90,498,002.00	7.6%
Certificated Pupil Support Salaries		1200	4,058,083.34	3,080,904.19	7,138,987.53	4,254,885.00	3,237,585.00	7,492,470.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,156,588.74	994,391.68	10,150,980.42	9,071,552.00	897,306.00	9,968,858.00	-1.8%
Other Certificated Salaries		1900	1,063,154.52	1,585,083.63	2,648,238.15	1,483,341.00	1,558,667.00	3,042,008.00	14.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>84,516,230.78</b>	<b>19,537,454.19</b>	<b>104,053,684.97</b>	<b>89,796,539.00</b>	<b>21,204,799.00</b>	<b>111,001,338.00</b>	<b>6.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	809,068.08	7,419,338.90	8,228,406.98	1,137,353.00	8,603,657.00	9,741,010.00	18.4%
Classified Support Salaries		2200	9,364,443.53	2,896,808.84	12,261,252.37	10,775,583.00	3,110,084.00	13,885,667.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	4,297,105.31	241,988.80	4,539,094.11	4,335,615.00	238,267.00	4,573,882.00	0.8%
Clerical, Technical and Office Salaries		2400	8,244,793.87	541,919.21	8,786,713.08	8,921,247.00	599,325.00	9,520,572.00	8.4%
Other Classified Salaries		2900	2,670,966.74	1,044,488.28	3,715,455.02	3,088,256.00	1,154,545.00	4,242,801.00	14.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>25,386,377.53</b>	<b>12,144,544.03</b>	<b>37,530,921.56</b>	<b>28,258,054.00</b>	<b>13,705,878.00</b>	<b>41,963,932.00</b>	<b>11.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	8,951,916.55	7,643,405.09	16,595,321.64	11,242,013.00	10,436,284.00	21,678,297.00	30.6%
PERS		3201-3202	3,976,797.52	2,089,623.72	6,066,421.24	4,894,236.00	2,538,244.00	7,432,480.00	22.5%
OASDI/Medicare/Alternative		3301-3302	2,931,010.05	1,187,994.04	4,119,004.09	3,363,555.00	1,374,889.00	4,738,444.00	15.0%
Health and Welfare Benefits		3401-3402	12,312,717.45	3,837,011.09	16,149,728.54	13,341,673.00	4,062,098.00	17,403,771.00	7.8%
Unemployment Insurance		3501-3502	54,903.22	15,777.84	70,681.06	59,045.00	17,460.00	76,505.00	8.2%
Workers' Compensation		3601-3602	1,316,749.31	380,431.93	1,697,181.24	1,298,661.00	384,033.00	1,682,694.00	-0.9%
OPEB, Allocated		3701-3702	129,234.51	32,131.33	161,365.84	133,657.00	34,915.00	168,572.00	4.5%
OPEB, Active Employees		3751-3752	156,958.25	66,943.69	223,901.94	168,418.00	73,103.00	241,521.00	7.9%
Other Employee Benefits		3901-3902	669,589.66	0.00	669,589.66	647,359.00	0.00	647,359.00	-3.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>30,499,876.52</b>	<b>15,253,318.73</b>	<b>45,753,195.25</b>	<b>35,148,617.00</b>	<b>18,921,026.00</b>	<b>54,069,643.00</b>	<b>18.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	676,301.24	810,850.50	1,487,151.74	749,388.00	997,506.00	1,746,894.00	17.5%
Books and Other Reference Materials		4200	435,197.97	119,681.25	554,879.22	90,110.00	101,966.00	192,076.00	-65.4%
Materials and Supplies		4300	5,276,683.38	1,635,765.01	6,912,448.39	5,912,013.00	1,751,687.00	7,663,700.00	10.9%
Noncapitalized Equipment		4400	2,991,648.74	1,108,686.49	4,100,335.23	3,548,340.00	1,324,820.00	4,873,160.00	18.8%
Food		4700	9,161.24	0.00	9,161.24	6,500.00	0.00	6,500.00	-29.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,388,992.57</b>	<b>3,674,983.25</b>	<b>13,063,975.82</b>	<b>10,306,351.00</b>	<b>4,175,979.00</b>	<b>14,482,330.00</b>	<b>10.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,753,233.64	2,753,233.64	0.00	2,967,402.00	2,967,402.00	7.8%
Travel and Conferences		5200	649,456.37	272,001.38	921,457.75	795,562.00	286,641.00	1,082,203.00	17.4%
Dues and Memberships		5300	78,307.55	918.00	79,225.55	51,310.00	1,300.00	52,610.00	-33.6%
Insurance		5400 - 5450	867,783.95	0.00	867,783.95	1,069,130.00	0.00	1,069,130.00	23.2%
Operations and Housekeeping Services		5500	4,598,241.35	33,976.39	4,632,217.74	4,758,300.00	14,000.00	4,772,300.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,549,236.57	872,385.21	2,421,621.78	1,502,501.00	859,825.00	2,362,326.00	-2.4%
Transfers of Direct Costs		5710	(437,860.37)	437,860.37	0.00	(466,804.00)	466,804.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(825,343.17)	13,369.04	(811,974.13)	(835,209.00)	9,798.00	(825,411.00)	1.7%
Professional/Consulting Services and Operating Expenditures		5800	6,347,960.56	3,528,192.31	9,876,152.87	7,772,454.00	3,274,791.00	11,047,245.00	11.9%
Communications		5900	1,341,542.88	16,159.16	1,357,702.04	848,390.00	42,600.00	890,990.00	-34.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,169,325.69</b>	<b>7,928,095.50</b>	<b>22,097,421.19</b>	<b>15,495,634.00</b>	<b>7,923,161.00</b>	<b>23,418,795.00</b>	<b>6.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	77,919.06	69,059.00	146,978.06	0.00	650,000.00	650,000.00	342.2%
Buildings and Improvements of Buildings		6200	257,958.51	678,227.61	936,186.12	162,600.00	1,800,000.00	1,962,600.00	109.6%
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	1,504,634.74	306,954.16	1,811,588.90	445,160.00	193,000.00	638,160.00	-64.8%
Equipment Replacement		6500	0.00	17,401.04	17,401.04	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,840,512.31</b>	<b>1,071,641.81</b>	<b>2,912,154.12</b>	<b>607,760.00</b>	<b>2,643,000.00</b>	<b>3,250,760.00</b>	<b>11.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	22,548.00	0.00	22,548.00	23,000.00	0.00	23,000.00	2.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	159,000.94	57,713.00	216,713.94	190,000.00	0.00	190,000.00	-12.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	19,195.21	2,351,856.80	2,371,052.01	13,809.00	1,891,285.00	1,905,094.00	-19.7%
Other Debt Service - Principal		7439	176,607.20	1,704,007.97	1,880,615.17	178,199.00	1,966,869.00	2,145,068.00	14.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>377,351.35</b>	<b>4,113,577.77</b>	<b>4,490,929.12</b>	<b>405,008.00</b>	<b>3,858,154.00</b>	<b>4,263,162.00</b>	<b>-5.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,435,091.98)	1,435,091.98	0.00	(1,382,935.00)	1,382,935.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(747,658.91)	0.00	(747,658.91)	(790,039.00)	0.00	(790,039.00)	5.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,182,750.89)</b>	<b>1,435,091.98</b>	<b>(747,658.91)</b>	<b>(2,172,974.00)</b>	<b>1,382,935.00</b>	<b>(790,039.00)</b>	<b>5.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>163,995,915.86</b>	<b>65,158,707.26</b>	<b>229,154,623.12</b>	<b>177,844,989.00</b>	<b>73,814,932.00</b>	<b>251,659,921.00</b>	<b>9.8%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	200,000.00	0.00	200,000.00	400,000.00	0.00	400,000.00	100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	750,000.00	342,995.40	1,092,995.40	1,303,173.00	337,850.00	1,641,023.00	50.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>950,000.00</b>	<b>342,995.40</b>	<b>1,292,995.40</b>	<b>1,703,173.00</b>	<b>337,850.00</b>	<b>2,041,023.00</b>	<b>57.9%</b>
<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	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.0%
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	557,002.63	0.00	557,002.63	643,747.00	0.00	643,747.00	15.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,557,002.63</b>	<b>0.00</b>	<b>2,557,002.63</b>	<b>643,747.00</b>	<b>0.00</b>	<b>643,747.00</b>	<b>-74.8%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	698,092.20	0.00	698,092.20	0.00	0.00	0.00	-100.0%
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	107,520.00	0.00	107,520.00	0.00	0.00	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			<b>805,612.20</b>	<b>0.00</b>	<b>805,612.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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>			<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>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(26,439,034.69)	26,439,034.69	0.00	(27,468,997.00)	27,468,997.00	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>			<b>(26,439,034.69)</b>	<b>26,439,034.69</b>	<b>0.00</b>	<b>(27,468,997.00)</b>	<b>27,468,997.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(27,240,425.12)</b>	<b>26,782,030.09</b>	<b>(458,395.03)</b>	<b>(26,409,571.00)</b>	<b>27,806,847.00</b>	<b>1,397,276.00</b>	<b>-404.8%</b>

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
6230	California Clean Energy Jobs Act	2,443,453.90	2,443,453.90
6264	Educator Effectiveness	1,572,936.00	771,436.00
6300	Lottery: Instructional Materials	289,369.80	150,545.80
6500	Special Education	239,912.06	275,155.06
6512	Special Ed: Mental Health Services	805,919.07	540,477.07
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,133,168.82	449,950.82
Total, Restricted Balance		<u>6,484,759.65</u>	<u>4,631,018.65</u>



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,444,799.00	5,001,108.00	12.5%
2) Federal Revenue		8100-8299	418.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,036,978.15	853,562.00	-17.7%
4) Other Local Revenue		8600-8799	427,681.77	404,015.00	-5.5%
5) TOTAL, REVENUES			5,909,876.92	6,258,685.00	5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,429,085.50	2,541,961.00	4.6%
2) Classified Salaries		2000-2999	352,307.98	364,240.00	3.4%
3) Employee Benefits		3000-3999	811,207.28	971,692.00	19.8%
4) Books and Supplies		4000-4999	508,545.95	499,694.00	-1.7%
5) Services and Other Operating Expenditures		5000-5999	1,308,974.19	1,375,394.00	5.1%
6) Capital Outlay		6000-6999	0.00	25,000.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,410,120.90	5,777,981.00	6.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			499,756.02	480,704.00	-3.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,252.81	148,147.00	374.0%
b) Transfers Out		7600-7629	324,098.00	337,850.00	4.2%
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			(292,845.19)	(189,703.00)	-35.2%

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>			206,910.83	291,001.00	40.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,103,525.22	1,310,436.05	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,103,525.22	1,310,436.05	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,103,525.22	1,310,436.05	18.7%
2) Ending Balance, June 30 (E + F1e)			1,310,436.05	1,601,437.05	22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,210.80	113,991.80	-8.2%
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	1,186,225.25	1,513,443.00	27.6%
CPHS - Donations (0600)	0000	9780	3,930.43		
WCA	0000	9780	1,014,440.79		
WCA - Donations (0600)	0000	9780	95,105.93		
CPHS - lottery	1100	9780	9,185.50		
WCA - lottery	1100	9780	63,562.60		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(25,997.75)	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	859,382.88		
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	492,197.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	131,221.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,482,801.81		
<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	104,006.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	68,358.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			172,365.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,310,436.05		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	2,987,711.00	3,469,147.00	16.1%
Education Protection Account State Aid - Current Year		8012	729,745.00	792,646.00	8.6%
State Aid - Prior Years		8019	(11,388.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	738,731.00	739,315.00	0.1%
Property Taxes Transfers		8097	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>4,444,799.00</b>	<b>5,001,108.00</b>	<b>12.5%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	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	418.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>418.00</b>	<b>0.00</b>	<b>-100.0%</b>

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	317,443.00	139,409.00	-56.1%
Lottery - Unrestricted and Instructional Materials		8560	125,528.65	100,569.00	-19.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	394,267.50	394,223.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	199,739.00	219,361.00	9.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,036,978.15</b>	<b>853,562.00</b>	<b>-17.7%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,770.00	1,550.00	-58.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	135,247.77	100,000.00	-26.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	288,664.00	302,465.00	4.8%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>427,681.77</b>	<b>404,015.00</b>	<b>-5.5%</b>
<b>TOTAL, REVENUES</b>			<b>5,909,876.92</b>	<b>6,258,685.00</b>	<b>5.9%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,002,211.50	2,109,044.00	5.3%
Certificated Pupil Support Salaries		1200	111,436.90	115,803.00	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	315,437.10	317,114.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,429,085.50</b>	<b>2,541,961.00</b>	<b>4.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	10,600.53	8,500.00	-19.8%
Classified Support Salaries		2200	52,252.02	53,640.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	158,884.26	172,145.00	8.3%
Other Classified Salaries		2900	130,571.17	129,955.00	-0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>352,307.98</b>	<b>364,240.00</b>	<b>3.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	383,155.03	503,527.00	31.4%
PERS		3201-3202	52,223.88	62,396.00	19.5%
OASDI/Medicare/Alternative		3301-3302	58,582.10	62,756.00	7.1%
Health and Welfare Benefits		3401-3402	275,710.53	302,460.00	9.7%
Unemployment Insurance		3501-3502	1,391.45	1,452.00	4.4%
Workers' Compensation		3601-3602	33,415.57	31,967.00	-4.3%
OPEB, Allocated		3701-3702	2,786.60	2,905.00	4.2%
OPEB, Active Employees		3751-3752	3,942.12	4,229.00	7.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>811,207.28</b>	<b>971,692.00</b>	<b>19.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	79,648.12	83,000.00	4.2%
Books and Other Reference Materials		4200	7,186.57	5,500.00	-23.5%
Materials and Supplies		4300	241,685.49	277,119.00	14.7%
Noncapitalized Equipment		4400	180,025.77	134,075.00	-25.5%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>		<b>SACS-19</b>	<b>508,545.95</b>	<b>499,694.00</b>	<b>-1.7%</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	12,242.70	11,150.00	-8.9%
Dues and Memberships		5300	6,185.00	5,515.00	-10.8%
Insurance		5400-5450	18,774.00	19,506.00	3.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	834,064.54	901,246.00	8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	181,524.60	190,314.00	4.8%
Professional/Consulting Services and Operating Expenditures		5800	239,186.43	214,190.00	-10.5%
Communications		5900	16,996.92	33,473.00	96.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,308,974.19</b>	<b>1,375,394.00</b>	<b>5.1%</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	25,000.00	New
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>0.00</b>	<b>25,000.00</b>	<b>New</b>



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,410,120.90	5,777,981.00	6.8%

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	31,252.81	148,147.00	374.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,252.81	148,147.00	374.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	324,098.00	337,850.00	4.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			324,098.00	337,850.00	4.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(292,845.19)	(189,703.00)	-35.2%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
6230	California Clean Energy Jobs Act	51,125.00	51,125.00
6264	Educator Effectiveness	41,136.00	41,136.00
6300	Lottery: Instructional Materials	31,949.80	21,730.80
Total, Restricted Balance		124,210.80	113,991.80



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	624,329.28	675,245.00	8.2%
4) Other Local Revenue		8600-8799	29,874.87	0.00	-100.0%
5) TOTAL, REVENUES			654,204.15	675,245.00	3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	272,190.62	241,456.00	-11.3%
2) Classified Salaries		2000-2999	128,506.60	159,515.00	24.1%
3) Employee Benefits		3000-3999	107,796.29	123,720.00	14.8%
4) Books and Supplies		4000-4999	38,516.77	37,000.00	-3.9%
5) Services and Other Operating Expenditures		5000-5999	93,568.29	67,350.00	-28.0%
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	43,683.78	40,603.00	-7.1%
9) TOTAL, EXPENDITURES			684,262.35	669,644.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,058.20)	5,601.00	-118.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,149.82	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,149.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			91.62	5,601.00	6013.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	91.62	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	91.62	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	91.62	New
2) Ending Balance, June 30 (E + F1e)			91.62	5,692.62	6113.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	91.62	5,692.62	6113.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	18,903.89		
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	16,494.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,342.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			37,740.63		
<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	8,955.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,693.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			37,649.01		
<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)			91.62		

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	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>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	605,854.28	662,334.00	9.3%
All Other State Revenue	All Other	8590	18,475.00	12,911.00	-30.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>624,329.28</b>	<b>675,245.00</b>	<b>8.2%</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	549.57	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	29,200.24	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	125.06	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>29,874.87</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>654,204.15</b>	<b>675,245.00</b>	<b>3.2%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	196,411.19	167,500.00	-14.7%
Certificated Pupil Support Salaries		1200	4,270.50	3,500.00	-18.0%
Certificated Supervisors' and Administrators' Salaries		1300	71,508.93	70,456.00	-1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>272,190.62</b>	<b>241,456.00</b>	<b>-11.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	22,522.54	24,563.00	9.1%
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	83,336.21	113,532.00	36.2%
Other Classified Salaries		2900	22,647.85	21,420.00	-5.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>128,506.60</b>	<b>159,515.00</b>	<b>24.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	38,097.16	43,286.00	13.6%
PERS		3201-3202	22,745.07	27,183.00	19.5%
OASDI/Medicare/Alternative		3301-3302	12,576.92	14,591.00	16.0%
Health and Welfare Benefits		3401-3402	28,334.53	33,005.00	16.5%
Unemployment Insurance		3501-3502	200.51	201.00	0.2%
Workers' Compensation		3601-3602	4,803.24	4,412.00	-8.1%
OPEB, Allocated		3701-3702	400.70	402.00	0.3%
OPEB, Active Employees		3751-3752	638.16	640.00	0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>107,796.29</b>	<b>123,720.00</b>	<b>14.8%</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	0.00	0.00	0.0%
Materials and Supplies		4300	22,769.14	34,500.00	51.5%
Noncapitalized Equipment		4400	15,747.63	2,500.00	-84.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,516.77</b>	<b>37,000.00</b>	<b>-3.9%</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	1,836.05	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,444.16	2,000.00	-92.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,471.97	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	62,816.11	65,350.00	4.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>93,568.29</b>	<b>67,350.00</b>	<b>-28.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
		SACS-31			
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	43,683.78	40,603.00	-7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,683.78	40,603.00	-7.1%
TOTAL, EXPENDITURES			684,262.35	669,644.00	-2.1%

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	30,149.82	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,149.82	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,149.82	0.00	-100.0%



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	126,660.90	125,000.00	-1.3%
3) Other State Revenue		8300-8599	1,726,454.95	1,815,801.00	5.2%
4) Other Local Revenue		8600-8799	1,067.37	0.00	-100.0%
5) TOTAL, REVENUES			1,854,183.22	1,940,801.00	4.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	534,901.09	592,741.00	10.8%
2) Classified Salaries		2000-2999	527,010.09	622,103.00	18.0%
3) Employee Benefits		3000-3999	363,441.07	386,759.00	6.4%
4) Books and Supplies		4000-4999	132,124.29	79,496.00	-39.8%
5) Services and Other Operating Expenditures		5000-5999	159,494.90	149,850.00	-6.0%
6) Capital Outlay		6000-6999	27,917.72	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	108,485.27	109,852.00	1.3%
9) TOTAL, EXPENDITURES			1,853,374.43	1,940,801.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			808.79	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>			808.79	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.26	809.05	311073.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.26	809.05	311073.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.26	809.05	311073.1%
2) Ending Balance, June 30 (E + F1e)			809.05	809.05	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			809.05	809.05	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	18,089.93		
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	67,318.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,540.67		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			91,948.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	67,855.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	23,251.51		
6) TOTAL, LIABILITIES			91,139.75		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			809.05		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	119,912.41	125,000.00	4.2%
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	6,748.49	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>126,660.90</b>	<b>125,000.00</b>	<b>-1.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,148.57	5,000.00	20.5%
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	6105	8590	1,656,783.76	1,769,302.00	6.8%
All Other State Revenue	All Other	8590	65,522.62	41,499.00	-36.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,726,454.95</b>	<b>1,815,801.00</b>	<b>5.2%</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	808.79	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	258.58	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>1,067.37</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,854,183.22</b>	<b>1,940,801.00</b>	<b>4.7%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	440,253.26	495,855.00	12.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,647.83	96,886.00	2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>534,901.09</b>	<b>592,741.00</b>	<b>10.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	386,487.02	462,854.00	19.8%
Classified Support Salaries		2200	17,985.70	17,356.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	122,537.37	141,893.00	15.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>527,010.09</b>	<b>622,103.00</b>	<b>18.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	76,317.45	93,053.00	21.9%
PERS		3201-3202	89,228.69	104,873.00	17.5%
OASDI/Medicare/Alternative		3301-3302	45,758.50	51,886.00	13.4%
Health and Welfare Benefits		3401-3402	134,504.03	118,797.00	-11.7%
Unemployment Insurance		3501-3502	530.28	608.00	14.7%
Workers' Compensation		3601-3602	12,851.40	13,364.00	4.0%
OPEB, Allocated		3701-3702	949.70	1,215.00	27.9%
OPEB, Active Employees		3751-3752	3,301.02	2,963.00	-10.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>363,441.07</b>	<b>386,759.00</b>	<b>6.4%</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	0.00	0.00	0.0%
Materials and Supplies		4300	97,504.69	72,996.00	-25.1%
Noncapitalized Equipment		4400	34,619.60	6,500.00	-81.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>		<b>SACS-39</b>	<b>132,124.29</b>	<b>79,496.00</b>	<b>-39.8%</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	10,696.85	5,500.00	-48.6%
Dues and Memberships		5300	2,248.00	2,500.00	11.2%
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	128,214.98	132,500.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	18,156.69	9,000.00	-50.4%
Communications		5900	178.38	350.00	96.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>159,494.90</b>	<b>149,850.00</b>	<b>-6.0%</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	9,950.00	0.00	-100.0%
Equipment		6400	17,967.72	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>27,917.72</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	108,485.27	109,852.00	1.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>108,485.27</b>	<b>109,852.00</b>	<b>1.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,853,374.43</b>	<b>1,940,801.00</b>	<b>4.7%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	10,219,198.09	11,110,737.00	8.7%
3) Other State Revenue		8300-8599	819,422.93	822,334.00	0.4%
4) Other Local Revenue		8600-8799	902,455.86	910,761.00	0.9%
5) TOTAL, REVENUES			11,941,076.88	12,843,832.00	7.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,591,248.71	4,748,184.00	3.4%
3) Employee Benefits		3000-3999	1,688,383.33	1,767,153.00	4.7%
4) Books and Supplies		4000-4999	4,839,338.40	5,764,346.00	19.1%
5) Services and Other Operating Expenditures		5000-5999	534,456.57	719,987.00	34.7%
6) Capital Outlay		6000-6999	537,435.32	577,500.00	7.5%
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	595,489.86	639,584.00	7.4%
9) TOTAL, EXPENDITURES			12,786,352.19	14,216,754.00	11.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(845,275.31)	(1,372,922.00)	62.4%
<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>			(845,275.31)	(1,372,922.00)	62.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,761,526.52	4,916,251.21	-14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,761,526.52	4,916,251.21	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,761,526.52	4,916,251.21	-14.7%
2) Ending Balance, June 30 (E + F1e)			4,916,251.21	3,543,329.21	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,490.00	0.00	-100.0%
Stores		9712	432,401.16	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,480,360.05	3,543,329.21	-20.9%
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	771,484.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,438,580.30		
c) in Revolving Fund		9130	3,490.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,427,297.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,620.30		
6) Stores		9320	432,401.16		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,076,873.36		
<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	79,333.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	38,732.91		
4) Current Loans		9640			
5) Unearned Revenue		9650	42,555.42		
6) TOTAL, LIABILITIES			160,622.15		
<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)			4,916,251.21		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,219,198.09	10,265,097.00	0.4%
Donated Food Commodities		8221	0.00	845,640.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,219,198.09</b>	<b>11,110,737.00</b>	<b>8.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	819,422.93	822,334.00	0.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>819,422.93</b>	<b>822,334.00</b>	<b>0.4%</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	839,528.38	905,390.00	7.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,388.06	5,371.00	-52.8%
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	51,539.42	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>902,455.86</b>	<b>910,761.00</b>	<b>0.9%</b>
<b>TOTAL, REVENUES</b>			<b>11,941,076.88</b>	<b>12,843,832.00</b>	<b>7.6%</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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,148,222.13	3,271,800.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	778,051.06	801,420.00	3.0%
Clerical, Technical and Office Salaries		2400	531,940.20	534,112.00	0.4%
Other Classified Salaries		2900	133,035.32	140,852.00	5.9%
TOTAL, CLASSIFIED SALARIES			4,591,248.71	4,748,184.00	3.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	699,534.71	757,537.00	8.3%
OASDI/Medicare/Alternative		3301-3302	301,721.51	330,989.00	9.7%
Health and Welfare Benefits		3401-3402	605,166.48	599,481.00	-0.9%
Unemployment Insurance		3501-3502	2,281.83	2,373.00	4.0%
Workers' Compensation		3601-3602	55,306.96	52,229.00	-5.6%
OPEB, Allocated		3701-3702	4,610.92	4,748.00	3.0%
OPEB, Active Employees		3751-3752	19,760.92	19,796.00	0.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,688,383.33	1,767,153.00	4.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	358,600.28	363,657.00	1.4%
Noncapitalized Equipment		4400	62,209.06	117,619.00	89.1%
Food		4700	4,418,529.06	5,283,070.00	19.6%
TOTAL, BOOKS AND SUPPLIES			4,839,338.40	5,764,346.00	19.1%

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	21,806.23	20,000.00	-8.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	210,113.12	194,971.00	-7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	363,917.62	417,340.00	14.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(120,042.59)	(113,273.00)	-5.6%
Professional/Consulting Services and Operating Expenditures		5800	37,565.13	188,097.00	400.7%
Communications		5900	21,097.06	12,852.00	-39.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>534,456.57</b>	<b>719,987.00</b>	<b>34.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	91,649.80	275,000.00	200.1%
Equipment		6400	6,766.52	260,000.00	3742.4%
Equipment Replacement		6500	439,019.00	42,500.00	-90.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>537,435.32</b>	<b>577,500.00</b>	<b>7.5%</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	595,489.86	639,584.00	7.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>595,489.86</b>	<b>639,584.00</b>	<b>7.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,786,352.19</b>	<b>14,216,754.00</b>	<b>11.2%</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		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	1,500,000.00	2,000,000.00	33.3%
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	3,227.19	0.00	-100.0%
5) TOTAL, REVENUES			1,503,227.19	2,000,000.00	33.0%
<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	349,483.49	461,000.00	31.9%
5) Services and Other Operating Expenditures		5000-5999	1,444,491.46	1,539,000.00	6.5%
6) Capital Outlay		6000-6999	31,750.52	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			1,825,725.47	2,000,000.00	9.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(322,498.28)	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>			(322,498.28)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	443,793.79	121,295.51	-72.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,793.79	121,295.51	-72.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,793.79	121,295.51	-72.7%
2) Ending Balance, June 30 (E + F1e)			121,295.51	121,295.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	121,295.51	0.00	-100.0%
Deferred Maintenance Projects	0000	9780	121,295.51		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	121,295.51	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	245,848.48		
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	520.83		
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			246,369.31		
<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	125,073.80		
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			125,073.80		
<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)			121,295.51		

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	1,500,000.00	2,000,000.00	33.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,500,000.00</b>	<b>2,000,000.00</b>	<b>33.3%</b>
<b>OTHER STATE REVENUE</b>					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,174.01	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	53.18	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>3,227.19</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,503,227.19</b>	<b>2,000,000.00</b>	<b>33.0%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	349,483.49	461,000.00	31.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			349,483.49	461,000.00	31.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,004,982.30	739,000.00	-26.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	439,509.16	800,000.00	82.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,444,491.46</b>	<b>1,539,000.00</b>	<b>6.5%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,750.52	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>31,750.52</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,825,725.47</b>	<b>2,000,000.00</b>	<b>9.5%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	10,453.89	14,000.00	33.9%
5) TOTAL, REVENUES			10,453.89	14,000.00	33.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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>			10,453.89	14,000.00	33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,010,453.89	14,000.00	-99.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,509,391.06	3,519,844.95	133.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,509,391.06	3,519,844.95	133.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,509,391.06	3,519,844.95	133.2%
2) Ending Balance, June 30 (E + F1e)			3,519,844.95	3,533,844.95	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,519,844.95	3,527,391.00	0.2%
OPEB Obligations	0000	9760	3,519,844.95		
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	6,453.95	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	3,514,695.52		
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	5,149.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,519,844.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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)			3,519,844.95		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	10,453.89	14,000.00	33.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,453.89</b>	<b>14,000.00</b>	<b>33.9%</b>
<b>TOTAL, REVENUES</b>			<b>10,453.89</b>	<b>14,000.00</b>	<b>33.9%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	0.00	-100.0%



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	118,892.94	25,000.00	-79.0%
5) TOTAL, REVENUES			118,892.94	25,000.00	-79.0%
<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	62,991.80	2,412.00	-96.2%
6) Capital Outlay		6000-6999	5,474,753.41	16,575,856.00	202.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,537,745.21	16,578,268.00	199.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,418,852.27)	(16,553,268.00)	205.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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>			(5,418,852.27)	(16,553,268.00)	205.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,001,857.11	18,583,004.84	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,001,857.11	18,583,004.84	-22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,001,857.11	18,583,004.84	-22.6%
2) Ending Balance, June 30 (E + F1e)			18,583,004.84	2,029,736.84	-89.1%
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			18,583,004.84	2,029,736.84	-89.1%
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	19,702,013.72		
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	35,789.87		
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			19,737,803.59		
<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	1,154,798.75		
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			1,154,798.75		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,583,004.84		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	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 County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	118,892.94	25,000.00	-79.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			118,892.94	25,000.00	-79.0%
<b>TOTAL, REVENUES</b>			118,892.94	25,000.00	-79.0%
		SACS-68			



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>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<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	60,391.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,411.76	2,412.00	0.0%
Communications		5900	189.04	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			62,991.80	2,412.00	-96.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	2,967.54	2,726.00	-8.1%
Land Improvements		6170	534,670.50	15,767,354.00	2849.0%
Buildings and Improvements of Buildings		6200	4,937,115.37	805,776.00	-83.7%
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>			5,474,753.41	16,575,856.00	202.8%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,537,745.21	16,578,268.00	199.4%

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

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

Description	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	981,185.62	426,320.00	-56.6%
5) TOTAL, REVENUES			981,185.62	426,320.00	-56.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	66,029.71	65,546.00	-0.7%
6) Capital Outlay		6000-6999	30,481.19	700,000.00	2196.5%
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			96,510.90	765,546.00	693.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			884,674.72	(339,226.00)	-138.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			884,674.72	(339,226.00)	-138.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,499,182.99	3,383,857.71	35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,499,182.99	3,383,857.71	35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,499,182.99	3,383,857.71	35.4%
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	3,383,857.71	3,044,631.71	-10.0%
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	3,265,826.51		
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	123,171.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,388,997.81		
<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	5,140.10		
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			5,140.10		
<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)			3,383,857.71		

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>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	14,019.21	1,320.00	-90.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	967,163.41	425,000.00	-56.1%
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>			981,185.62	426,320.00	-56.6%
<b>TOTAL, REVENUES</b>			981,185.62	426,320.00	-56.6%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,447.34	2,050.00	-40.5%
Professional/Consulting Services and Operating Expenditures		5800	62,582.37	63,496.00	1.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>66,029.71</b>	<b>65,546.00</b>	<b>-0.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	14,343.00	0.00	-100.0%
Land Improvements		6170	3,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	13,138.19	700,000.00	5228.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,481.19</b>	<b>700,000.00</b>	<b>2196.5%</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>96,510.90</b>	<b>765,546.00</b>	<b>693.2%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		SACS-79	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	13,908.06	0.00	-100.0%
5) TOTAL, REVENUES			13,908.06	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	10,773.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	25,235.90	0.00	-100.0%
6) Capital Outlay		6000-6999	4,018,336.17	22,426.00	-99.4%
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			4,054,345.07	22,426.00	-99.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,040,437.01)	(22,426.00)	-99.4%
<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>			(4,040,437.01)	(22,426.00)	-99.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,987,086.05	946,649.04	-81.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,987,086.05	946,649.04	-81.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,987,086.05	946,649.04	-81.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	1,218,130.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,183.17		
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			1,220,313.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	273,664.76		
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			273,664.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			946,649.04		

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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<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	13,908.05	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	0.01	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,908.06	0.00	-100.0%
<b>TOTAL, REVENUES</b>			13,908.06	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>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,773.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			10,773.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	655.10	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	24,473.50	0.00	-100.0%
Communications		5900	107.30	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,235.90</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,244,813.85	0.00	-100.0%
Buildings and Improvements of Buildings		6200	773,522.32	22,426.00	-97.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,018,336.17</b>	<b>22,426.00</b>	<b>-99.4%</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>4,054,345.07</b>	<b>22,426.00</b>	<b>-99.4%</b>

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

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

Description	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	6,104.68	1,050.00	-82.8%
5) TOTAL, REVENUES			6,104.68	1,050.00	-82.8%
<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	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>			6,104.68	1,050.00	-82.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,600.00	495,600.00	0.0%
b) Transfers Out		7600-7629	218,897.40	400,000.00	82.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			276,702.60	95,600.00	-65.5%

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>			282,807.28	96,650.00	-65.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	953,637.81	1,236,445.09	29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			953,637.81	1,236,445.09	29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,637.81	1,236,445.09	29.7%
2) Ending Balance, June 30 (E + F1e)			1,236,445.09	1,333,095.09	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	50.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	1,304,044.00	New
d) Assigned					
Other Assignments		9780	1,236,445.09	0.00	-100.0%
Capital Equipment & Furniture	0000	9780	219,445.09		
Valle Vista PreSchool Project	0000	9780	517,000.00		
Hemet Elementary Start Up	0000	9780	500,000.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	29,001.09	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	1,234,247.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,197.82		
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			1,236,445.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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)			1,236,445.09		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,104.68	1,050.00	-82.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			6,104.68	1,050.00	-82.8%
<b>TOTAL, REVENUES</b>			6,104.68	1,050.00	-82.8%



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>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	495,600.00	495,600.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			495,600.00	495,600.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	200,000.00	400,000.00	100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,897.40	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			218,897.40	400,000.00	82.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			276,702.60	95,600.00	-65.5%

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	201,689.83	180,653.00	-10.4%
4) Other Local Revenue		8600-8799	13,167,226.75	12,048,748.00	-8.5%
5) TOTAL, REVENUES			13,368,916.58	12,229,401.00	-8.5%
<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	12,999,400.93	11,868,763.00	-8.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,999,400.93	11,868,763.00	-8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			369,515.65	360,638.00	-2.4%
<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	3,822.56	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,822.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			373,338.21	360,638.00	-3.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,862,288.50	13,235,626.71	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,862,288.50	13,235,626.71	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,862,288.50	13,235,626.71	2.9%
2) Ending Balance, June 30 (E + F1e)			13,235,626.71	13,596,264.71	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,235,626.71	13,596,264.71	2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,235,626.71		
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			13,235,626.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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)			13,235,626.71		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	201,689.83	180,653.00	-10.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			201,689.83	180,653.00	-10.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	12,168,476.82	11,804,794.00	-3.0%
Unsecured Roll		8612	198,956.29	243,954.00	22.6%
Prior Years' Taxes		8613	566,246.71	0.00	-100.0%
Supplemental Taxes		8614	200,578.19	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	32,968.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			13,167,226.75	12,048,748.00	-8.5%
<b>TOTAL, REVENUES</b>			13,368,916.58	12,229,401.00	-8.5%



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	6,425,000.00	4,950,000.00	-23.0%
Bond Interest and Other Service Charges		7434	6,574,400.93	6,918,763.00	5.2%
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>12,999,400.93</b>	<b>11,868,763.00</b>	<b>-8.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,999,400.93</b>	<b>11,868,763.00</b>	<b>-8.7%</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: 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	3,822.56	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			3,822.56	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<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)			3,822.56	0.00	-100.0%

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	17,706,794.40	18,657,711.00	5.4%
5) TOTAL, REVENUES			17,706,794.40	18,657,711.00	5.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,801,573.58	9,198,176.00	17.9%
3) Employee Benefits		3000-3999	2,169,994.07	2,607,603.00	20.2%
4) Books and Supplies		4000-4999	2,100,338.54	2,427,426.00	15.6%
5) Services and Other Operating Expenses		5000-5999	2,674,257.97	3,060,710.00	14.5%
6) Depreciation		6000-6999	2,559,593.57	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,305,757.73	17,293,915.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			401,036.67	1,363,796.00	240.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	750,000.00	1,303,173.00	73.8%
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			(750,000.00)	(1,303,173.00)	73.8%

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>			(348,963.33)	60,623.00	-117.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,988,277.84	6,288,132.51	-10.0%
b) Audit Adjustments		9793	(351,182.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,637,095.84	6,288,132.51	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,637,095.84	6,288,132.51	-5.3%
2) Ending Net Position, June 30 (E + F1e)			6,288,132.51	6,348,755.51	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,288,132.51	2,601,597.00	-58.6%
b) Restricted Net Position		9797	0.00	6,074,766.00	New
c) Unrestricted Net Position		9790	0.00	(2,327,607.49)	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	712,728.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	624,948.03		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,457,684.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,792.66		
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	7,846,991.59		
g) Accumulated Depreciation - Equipment		9445	(2,369,790.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			13,276,356.22		
<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	184,337.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,704,674.41		
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	5,099,211.98		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,988,223.71		
<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)			6,288,132.51		

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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,611.95	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	17,697,661.03	18,657,711.00	5.4%
Other Local Revenue					
All Other Local Revenue		8699	1,521.42	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			17,706,794.40	18,657,711.00	5.4%
<b>TOTAL, REVENUES</b>			17,706,794.40	18,657,711.00	5.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	7,095,039.47	8,358,833.00	17.8%
Classified Supervisors' and Administrators' Salaries		2300	380,743.91	440,844.00	15.8%
Clerical, Technical and Office Salaries		2400	325,790.20	398,499.00	22.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,801,573.58	9,198,176.00	17.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	952,505.32	1,127,299.00	18.4%
OASDI/Medicare/Alternative		3301-3302	555,735.92	628,060.00	13.0%
Health and Welfare Benefits		3401-3402	542,104.09	716,855.00	32.2%
Unemployment Insurance		3501-3502	3,903.81	4,599.00	17.8%
Workers' Compensation		3601-3602	90,785.63	101,181.00	11.5%
OPEB, Allocated		3701-3702	7,809.45	9,197.00	17.8%
OPEB, Active Employees		3751-3752	17,149.85	20,412.00	19.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,169,994.07	2,607,603.00	20.2%
<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	2,064,311.57	2,383,327.00	15.5%
Noncapitalized Equipment		4400	36,026.97	44,099.00	22.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,100,338.54	2,427,426.00	15.6%

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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	7,232.75	13,864.00	91.7%
Dues and Memberships		5300	195.00	700.00	259.0%
Insurance		5400-5450	80,523.00	162,000.00	101.2%
Operations and Housekeeping Services		5500	15,679.39	17,060.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	690,741.18	718,450.00	4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	615,702.73	613,820.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	1,192,831.95	1,458,716.00	22.3%
Communications		5900	71,351.97	76,100.00	6.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,674,257.97</b>	<b>3,060,710.00</b>	<b>14.5%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	2,559,593.57	0.00	-100.0%
<b>TOTAL, DEPRECIATION</b>			<b>2,559,593.57</b>	<b>0.00</b>	<b>-100.0%</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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>17,305,757.73</b>	<b>17,293,915.00</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	750,000.00	1,303,173.00	73.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			750,000.00	1,303,173.00	73.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(750,000.00)	(1,303,173.00)	73.8%

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	2,378,890.81	2,359,172.00	-0.8%
5) TOTAL, REVENUES			2,378,890.81	2,359,172.00	-0.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,901.07	0.00	-100.0%
4) Books and Supplies		4000-4999	1,075.61	8,000.00	643.8%
5) Services and Other Operating Expenses		5000-5999	753,506.51	2,375,500.00	215.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			756,483.19	2,383,500.00	215.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,622,407.62	(24,328.00)	-101.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,622,407.62	(24,328.00)	-101.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,115,932.66	7,738,340.28	26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,115,932.66	7,738,340.28	26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,115,932.66	7,738,340.28	26.5%
2) Ending Net Position, June 30 (E + F1e)			7,738,340.28	7,714,012.28	-0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,738,340.28	7,714,012.28	-0.3%

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	10,929,253.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	178,023.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,225.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,501,431.92		
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			12,629,933.78		
<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	4,885,681.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,911.54		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,891,593.50		
<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)			7,738,340.28		

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	57,136.57	44,650.00	-21.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,321,754.24	2,314,522.00	-0.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,378,890.81	2,359,172.00	-0.8%
<b>TOTAL, REVENUES</b>			2,378,890.81	2,359,172.00	-0.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,901.07	0.00	-100.0%
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>			1,901.07	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,075.61	5,000.00	364.9%
Noncapitalized Equipment		4400	0.00	3,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,075.61	8,000.00	643.8%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	131,775.00	135,000.00	2.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	621,731.51	2,240,500.00	260.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>753,506.51</b>	<b>2,375,500.00</b>	<b>215.3%</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>756,483.19</b>	<b>2,383,500.00</b>	<b>215.1%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	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>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)	19,735.40	19,698.15	19,732.98	19,844.70	19,815.00	19,844.70
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,735.40	19,698.15	19,732.98	19,844.70	19,815.00	19,844.70
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	14.06	14.97	14.97	14.00	14.00	14.00
b. Special Education-Special Day Class	1.93	1.82	1.93	1.00	1.00	1.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	15.99	16.79	16.90	15.00	15.00	15.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,751.39	19,714.94	19,749.88	19,859.70	19,830.00	19,859.70
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	585.69	584.08	585.69	628.95	627.00	628.95
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	585.69	584.08	585.69	628.95	627.00	628.95
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	585.69	584.08	585.69	628.95	627.00	628.95

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	24,701,180.45		24,701,180.45			24,701,180.45
Work in Progress	30,956,317.78	6,905,881.02	37,862,198.80		27,820,257.75	10,041,941.05
Total capital assets not being depreciated	55,657,498.23	6,905,881.02	62,563,379.25	0.00	27,820,257.75	34,743,121.50
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	517,969,543.47		517,969,543.47	1,906,079.04		519,875,622.51
Equipment	18,861,802.75		18,861,802.75	2,292,787.18		21,154,589.93
Total capital assets being depreciated	536,831,346.22	0.00	536,831,346.22	4,198,866.22	0.00	541,030,212.44
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(134,441,441.02)		(134,441,441.02)			(134,441,441.02)
Equipment	(12,400,926.41)		(12,400,926.41)			(12,400,926.41)
Total accumulated depreciation	(146,842,367.43)	0.00	(146,842,367.43)	0.00	0.00	(146,842,367.43)
Total capital assets being depreciated, net	389,988,978.79	0.00	389,988,978.79	4,198,866.22	0.00	394,187,845.01
Governmental activity capital assets, net	445,646,477.02	6,905,881.02	452,552,358.04	4,198,866.22	27,820,257.75	428,930,966.51
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	12,263,048.00		12,263,048.00	1,723,179.00	6,139,235.00	7,846,992.00
Total capital assets being depreciated	12,263,048.00	0.00	12,263,048.00	1,723,179.00	6,139,235.00	7,846,992.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(5,016,076.00)		(5,016,076.00)	2,646,286.00		(2,369,790.00)
Total accumulated depreciation	(5,016,076.00)	0.00	(5,016,076.00)	2,646,286.00	0.00	(2,369,790.00)
Total capital assets being depreciated, net	7,246,972.00	0.00	7,246,972.00	4,369,465.00	6,139,235.00	5,477,202.00
Business-type activity capital assets, net	7,246,972.00	0.00	7,246,972.00	4,369,465.00	6,139,235.00	5,477,202.00



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

FEDERAL PROGRAM NAME	Title I	Spec Ed: IDEA Basic Local Asst	Spec Ed: IDEA Local Asst Part B	Spec Ed: IDEA PreSchool Grants Part B	Spec Ed: IDEA PreSchool Local Entitlement	Spec Ed: IDEA MH Allocation	Spec Ed: IDEA PreSchl Staff Dvlp
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.027A	84.027A	84.1736A
RESOURCE CODE	3010	3310	3311	3315	3320	3327	3345
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	R046	SV042016	SV042016	SV052016	SV062016	SV16 & 182016	SV072016
<b>AWARD</b>							
1. Prior Year Carryover	1,125,201.00						
2. a. Current Year Award	6,636,985.00	4,277,794.00	2,767.00	64,912.00	157,659.00	241,442.18	700.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,636,985.00	4,277,794.00	2,767.00	64,912.00	157,659.00	241,442.18	700.00
3. Required Matching Funds/Other				46,396.91	57,951.65		
4. Total Available Award (sum lines 1, 2d, & 3)	7,762,186.00	4,277,794.00	2,767.00	111,308.91	215,610.65	241,442.18	700.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	5,575,728.91	3,131,291.00			94,237.00	120,209.81	552.00
7. Contributed Matching Funds				46,396.91	57,951.65		
8. Total Available (sum lines 5, 6, & 7)	5,575,728.91	3,131,291.00	0.00	46,396.91	152,188.65	120,209.81	552.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	6,688,123.23	4,277,794.00	2,767.00	111,308.91	215,610.65	241,442.18	700.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,688,123.23	4,277,794.00	2,767.00	111,308.91	215,610.65	241,442.18	700.00
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)	(1,112,394.32)	(1,146,503.00)	(2,767.00)	(64,912.00)	(63,422.00)	(121,232.37)	(148.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,112,374.32	1,146,503.00	2,767.00	64,912.00	63,422.00	121,232.37	148.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,074,062.77	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,074,062.77						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,688,103.23	4,277,794.00	2,767.00	64,912.00	157,659.00	241,442.18	700.00

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

FEDERAL PROGRAM NAME	Sped Ed: IDEA Supporting Inclusive Practices	C.Perkins Career and Tech Ed	NCLB: Title II Part A- Tchr Quality	NCLB: Title IV 21st Cntry Cmnty	NCLB: Title III LEP	Title X -Indian Ed	Other ARRA: i3 Innovations/BARR
FEDERAL CATALOG NUMBER	84.027A	84.048	84.367	84.287	84.35	84.06	
RESOURCE CODE	3386	3550	4035	4124	4203	4510	310 -4810
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	R037	R041	R042	R055	R056	R036	R062/R063
<b>AWARD</b>							
1. Prior Year Carryover			201,740.00		159,952.98		12,100.24
2. a. Current Year Award	55,775.00	220,390.00	686,338.00	825,000.00	275,060.00	12,393.00	
b. Transferability (NCLB)							
c. Other Adjustments	0.00						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	55,775.00	220,390.00	686,338.00	825,000.00	275,060.00	12,393.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	55,775.00	220,390.00	888,078.00	825,000.00	435,012.98	12,393.00	12,100.24
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00				159,952.98		
6. Cash Received in Current Year		131,150.02	745,823.41	782,500.00	27,453.00	4,831.97	
7. Contributed Matching Funds	(0.07)						
8. Total Available (sum lines 5, 6, & 7)	(0.07)	131,150.02	745,823.41	782,500.00	187,405.98	4,831.97	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	11,029.96	220,390.00	745,933.69	788,915.95	241,623.82	12,393.00	5,406.04
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,029.96	220,390.00	745,933.69	788,915.95	241,623.82	12,393.00	5,406.04
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)	(11,030.03)	(89,239.98)	(110.28)	(6,415.95)	(54,217.84)	(7,561.03)	(5,406.04)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	11,030.03	89,239.98	110.28			7,561.03	5,406.04
14. Unused Grant Award Calculation (line 4 minus line 9)	44,745.04	0.00	142,144.31	36,084.05	193,389.16	0.00	6,694.20
15. If Carryover is allowed, enter line 14 amount here	44,745.04		142,144.31	36,084.05	193,389.16		6,694.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,030.03	220,390.00	745,933.69	782,500.00	187,405.98	12,393.00	5,406.04



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

FEDERAL PROGRAM NAME	Other ARRA: i3 Innovations/BARR	15-16 HeadStart	14-15 HeadStart C/O	PBIS: School climate Transformation	Child Dvlpmnt - QIA	Child Nutrition - FFV Grant	TOTAL
FEDERAL CATALOG NUMBER		93.6	93.6		93.575	10.582	
RESOURCE CODE	320-4810	5210-0	5210 -1	5920	F12-5035	F13-5370	
REVENUE OBJECT	8290	8285	8285	8290	8290	8220	
LOCAL DESCRIPTION (if any)	R062	R040		R065	D001	R068	
<b>AWARD</b>							
1. Prior Year Carryover			157,204.92	282,210.54	60,000.00	42,934.31	2,041,343.99
2. a. Current Year Award	200,000.00	1,017,390.00		306,328.00			14,980,933.18
b. Transferability (NCLB)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	200,000.00	1,017,390.00	0.00	306,328.00	0.00	0.00	14,980,933.18
3. Required Matching Funds/Other							104,348.56
4. Total Available Award (sum lines 1, 2d, & 3)	200,000.00	1,017,390.00	157,204.92	588,538.54	60,000.00	42,934.31	17,126,625.73
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			157,204.92				317,157.90
6. Cash Received in Current Year	10,606.49	773,146.76		189,818.21	60,000.00	30,644.00	11,677,992.58
7. Contributed Matching Funds							104,348.49
8. Total Available (sum lines 5, 6, & 7)	10,606.49	773,146.76	157,204.92	189,818.21	60,000.00	30,644.00	12,099,498.97
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	200,000.00	831,488.39	157,204.92	293,797.67	36,748.49	42,934.31	15,125,612.21
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	200,000.00	831,488.39	157,204.92	293,797.67	36,748.49	42,934.31	15,125,612.21
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)	(189,393.51)	(58,341.63)	0.00	(103,979.46)	23,251.51	(12,290.31)	(3,026,113.24)
a. Unearned Revenue					23,251.51		23,251.51
b. Accounts Payable							0.00
c. Accounts Receivable	189,393.51	58,341.63		103,979.46		12,290.31	2,988,710.96
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	185,901.61	0.00	294,740.87	23,251.51	0.00	2,001,013.52
15. If Carryover is allowed, enter line 14 amount here		185,901.61		294,740.87	23,251.51		2,001,013.52
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	200,000.00	831,488.39	157,204.92	293,797.67	36,748.49	42,934.31	14,960,609.93



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

STATE PROGRAM NAME	ASES	Spec Ed: State Local Asst -Fed Backfill	Spec Ed: Project Workability I LEA	TUPE Gr 6-12	AG CTE	STRS On-Behalf Pension Contributions	F09 - STRS On- Behalf Pension Contributions
RESOURCE CODE	6010	6501	6520	6690	7010	F06-7690	F09-7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	R050	SV102016	R034	R061	P0235/P0239		
<b>AWARD</b>							
1. Prior Year Carryover				88,233.20			
2. a. Current Year Award	2,545,402.00	8,745.00	77,024.00	110,104.31	20,011.00	5,675,393.00	123,169.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,545,402.00	8,745.00	77,024.00	110,104.31	20,011.00	5,675,393.00	123,169.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,545,402.00	8,745.00	77,024.00	198,337.51	20,011.00	5,675,393.00	123,169.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					2,543.07		
6. Cash Received in Current Year	2,290,861.80		38,512.00	101,533.35	20,011.00	5,675,393.00	123,169.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,290,861.80	0.00	38,512.00	101,533.35	22,554.07	5,675,393.00	123,169.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,545,402.00	8,745.00	77,024.00	179,119.90	18,369.04	5,675,393.00	123,169.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,545,402.00	8,745.00	77,024.00	179,119.90	18,369.04	5,675,393.00	123,169.00
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)	(254,540.20)	(8,745.00)	(38,512.00)	(77,586.55)	4,185.03	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable					4,185.03		
c. Accounts Receivable	254,540.20	8,745.00	38,512.00	77,586.55			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	19,217.61	1,641.96	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here				19,217.61			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,545,402.00	8,745.00	77,024.00	179,119.90	18,369.04	5,675,393.00	123,169.00

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

STATE PROGRAM NAME	F11 - STRS On-Behalf Pension Contributions	Child Dvlpmnt: PreK & Family Literacy	CSPP - RCOE	CSPP - Direct	F12 - STRS On-Behalf Pension Contributions	TOTAL
RESOURCE CODE	F11-7690	F12-6052	F12-6105-0	F12-6105-5	F12-7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)		R057	R058			
<b>AWARD</b>						
1. Prior Year Carryover						88,233.20
2. a. Current Year Award	18,475.00	7,500.00	903,478.00	865,824.00	28,531.00	10,383,656.31
b. Other Adjustments		(508.38)	(77,212.16)	(35,047.50)		(112,768.04)
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,475.00	6,991.62	826,265.84	830,776.50	28,531.00	10,270,888.27
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	18,475.00	6,991.62	826,265.84	830,776.50	28,531.00	10,359,121.47
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						2,543.07
6. Cash Received in Current Year	18,475.00	2,986.00	779,074.87	830,776.50	28,531.00	9,909,323.52
7. Contributed Matching Funds			258.58			258.58
8. Total Available (sum lines 5, 6, & 7)	18,475.00	2,986.00	779,333.45	830,776.50	28,531.00	9,912,125.17
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	18,475.00	6,991.62	826,265.84	830,776.50	28,531.00	10,338,261.90
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	18,475.00	6,991.62	826,265.84	830,776.50	28,531.00	10,338,261.90
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	(4,005.62)	(46,932.39)	0.00	0.00	(426,136.73)
a. Unearned Revenue						0.00
b. Accounts Payable						4,185.03
c. Accounts Receivable		4,005.62	46,932.39			430,321.76
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	20,859.57
15. If Carryover is allowed, enter line 14 amount here						19,217.61
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,475.00	6,991.62	826,007.26	830,776.50	28,531.00	10,338,003.32

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

LOCAL PROGRAM NAME	Project Read	Friday Night Live	Workforce Investment	TOTAL
RESOURCE CODE	9010	9011	9015	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)	AR20162405 & 06	R044	R047	
<b>AWARD</b>				
1. Prior Year Carryover				0.00
2. a. Current Year Award	22,880.00		3,000.00	25,880.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,880.00	0.00	3,000.00	25,880.00
3. Required Matching Funds/Other		4,266.83		4,266.83
4. Total Available Award (sum lines 1, 2c, & 3)	22,880.00	4,266.83	3,000.00	30,146.83
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year				0.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	21,330.00	4,266.83	3,000.00	28,596.83
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	21,330.00	4,266.83	3,000.00	28,596.83
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)	(21,330.00)	(4,266.83)	(3,000.00)	(28,596.83)
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable	21,330.00	4,266.83	3,000.00	28,596.83
14. Unused Grant Award Calculation (line 4 minus line 9)	1,550.00	0.00	0.00	1,550.00
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,330.00	4,266.83	3,000.00	28,596.83



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

FEDERAL PROGRAM NAME	MediCal Billing Option	Child Nutrition: Child Care Food Prgm	<b>TOTAL</b>
FEDERAL CATALOG NUMBER	93.778	10.558	
RESOURCE CODE	5640	F12-5320	
REVENUE OBJECT	8290	8220	
LOCAL DESCRIPTION (if any)	R003, 007, 008, 038	R001	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award	472,849.30	119,912.41	592,761.71
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	472,849.30	119,912.41	592,761.71
3. Required Matching Funds/Other	100,555.93		100,555.93
4. Total Available Award (sum lines 1, 2c, & 3)	573,405.23	119,912.41	693,317.64
<b>REVENUES</b>			
5. Cash Received in Current Year	372,124.32	104,312.24	476,436.56
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	100,724.98	15,600.17	116,325.15
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	100,724.98	15,600.17	116,325.15
8. Contributed Matching Funds	100,555.93		100,555.93
9. Total Available (sum lines 5, 7c, & 8)	573,405.23	119,912.41	693,317.64
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	573,405.23	119,912.41	693,317.64
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	573,405.23	119,912.41	693,317.64
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00





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

STATE PROGRAM NAME	Energy Jobs	Educator Effectiveness	Prop 20 - Restricted Lottery	Special Education	Special Ed -MH	Special Ed - Low Incidence Equip	Routine Restricted Maintenance
RESOURCE CODE	6230	6264	6300	6500	6512	6531	8150
REVENUE OBJECT	8590	8590	8560	8791	8590	8791	8984
LOCAL DESCRIPTION (if any)			Z22016/Z132016	SV01/022016	SV112016	SV032016	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	18,897.46		46,798.61		920,612.65	196,890.09	
2. a. Current Year Award	2,452,052.00	1,572,936.00	1,046,238.09	9,728,134.00	1,196,009.00	69,180.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,452,052.00	1,572,936.00	1,046,238.09	9,728,134.00	1,196,009.00	69,180.00	0.00
3. Required Matching Funds/Other				19,439,803.47	35,434.00		7,112,855.90
4. Total Available Award (sum lines 1, 2c, & 3)	2,470,949.46	1,572,936.00	1,093,036.70	29,167,937.47	2,152,055.65	266,070.09	7,112,855.90
<b>REVENUES</b>							
5. Cash Received in Current Year	2,452,052.00	1,572,936.00		8,488,089.00	896,973.00	34,590.00	7,112,855.90
6. Amounts Included in Line 5 for Prior Year Adjustments			54,569.54				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	991,668.55	1,240,045.00	299,036.00	34,590.00	(7,112,855.90)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	991,668.55	1,240,045.00	299,036.00	34,590.00	(7,112,855.90)
8. Contributed Matching Funds				19,439,803.47	36,944.00		
9. Total Available (sum lines 5, 7c, & 8)	2,452,052.00	1,572,936.00	991,668.55	29,167,937.47	1,232,953.00	69,180.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	27,495.56		803,666.90	29,167,937.47	1,346,136.58	26,158.03	5,979,687.08
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	27,495.56	0.00	803,666.90	29,167,937.47	1,346,136.58	26,158.03	5,979,687.08
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,443,453.90	1,572,936.00	289,369.80	0.00	805,919.07	239,912.06	1,133,168.82

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

STATE PROGRAM NAME	Charter School Facility Grant	Charters - Energy Jobs	Charters - Ed Effectiveness	Charter Schools - Prop 20 Restricted Lottery	Charter Schools - Special Education	Charter Schools - Spec Ed Low Incidence Equip	Adult Ed Block Grant
RESOURCE CODE	F09-6030	F08/09-6230	F08/09-6264	F08/09-6300	F08/09-6500	F08/19-6512	F11-6391
REVENUE OBJECT	8590	8590	8590	8560	8791	8590	8590
LOCAL DESCRIPTION (if any)	R045			Z22016/Z132016	SV01/022016	SV112016	R016,R064,Z10/11
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		51,125.00		27,655.78			
2. a. Current Year Award	394,267.50		41,136.00	33,871.52	288,664.00	35,434.00	605,854.28
b. Other Adjustments							60,024.69
c. Adj Curr Yr Award (sum lines 2a & 2b)	394,267.50	0.00	41,136.00	33,871.52	288,664.00	35,434.00	665,878.97
3. Required Matching Funds/Other	397,575.02						
4. Total Available Award (sum lines 1, 2c, & 3)	791,842.52	51,125.00	41,136.00	61,527.30	288,664.00	35,434.00	665,878.97
<b>REVENUES</b>							
5. Cash Received in Current Year	(112.50)			4,997.84	269,279.00	26,079.00	649,384.79
6. Amounts Included in Line 5 for Prior Year Adjustments	(112.50)						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	394,492.50	0.00	41,136.00	28,873.68	19,385.00	9,355.00	16,494.18
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	394,492.50	0.00	41,136.00	28,873.68	19,385.00	9,355.00	16,494.18
8. Contributed Matching Funds	397,575.02						
9. Total Available (sum lines 5, 7c, & 8)	791,955.02	0.00	41,136.00	33,871.52	288,664.00	35,434.00	665,878.97
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	791,842.52			29,577.50	288,664.00	35,434.00	665,787.35
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	791,842.52	0.00	0.00	29,577.50	288,664.00	35,434.00	665,787.35
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	51,125.00	41,136.00	31,949.80	0.00	0.00	91.62

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STATE AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Child Nutrition: Child Care Food Prgm	Child Dlvpmnt: Center-Based Reserve	TOTAL
RESOURCE CODE	F12-5320	F12-6130	
REVENUE OBJECT	8520		
LOCAL DESCRIPTION (if any)	R002		
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance		0.26	1,261,979.85
2. a. Current Year Award	4,148.57		17,467,924.96
b. Other Adjustments			60,024.69
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,148.57	0.00	17,527,949.65
3. Required Matching Funds/Other		808.79	26,986,477.18
4. Total Available Award (sum lines 1, 2c, & 3)	4,148.57	809.05	45,776,406.68
<b>REVENUES</b>			
5. Cash Received in Current Year	3,628.02	808.79	21,511,560.84
6. Amounts Included in Line 5 for Prior Year Adjustments			54,457.04
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	520.55	(808.79)	(4,038,068.23)
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	520.55	(808.79)	(4,038,068.23)
8. Contributed Matching Funds			19,874,322.49
9. Total Available (sum lines 5, 7c, & 8)	4,148.57	0.00	37,347,815.10
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	4,148.57		39,166,535.56
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	4,148.57	0.00	39,166,535.56
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	0.00	809.05	6,609,871.12

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

LOCAL PROGRAM NAME	Redevelopment	TOTAL
RESOURCE CODE	9986	
REVENUE OBJECT	8625	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award	3,451,644.41	3,451,644.41
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,451,644.41	3,451,644.41
3. Required Matching Funds/Other	203,996.82	203,996.82
4. Total Available Award (sum lines 1, 2c, & 3)	3,655,641.23	3,655,641.23
<b>REVENUES</b>		
5. Cash Received in Current Year	3,655,641.23	3,655,641.23
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(203,996.82)	(203,996.82)
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(203,996.82)	(203,996.82)
8. Contributed Matching Funds	203,996.82	203,996.82
9. Total Available (sum lines 5, 7c, & 8)	3,655,641.23	3,655,641.23
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	3,655,641.23	3,655,641.23
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	3,655,641.23	3,655,641.23
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	104,053,684.97	301	602,161.07	303	103,451,523.90	305	672,532.65		307	102,778,991.25	309
2000 - Classified Salaries	37,530,921.56	311	321,362.23	313	37,209,559.33	315	4,929,961.69		317	32,279,597.64	319
3000 - Employee Benefits	45,753,195.25	321	429,921.73	323	45,323,273.52	325	1,710,620.54		327	43,612,652.98	329
4000 - Books, Supplies Equip Replace. (6500)	13,081,376.86	331	61,536.93	333	13,019,839.93	335	1,809,943.90		337	11,209,896.03	339
5000 - Services. . . & 7300 - Indirect Costs	21,349,762.28	341	1,500,221.63	343	19,849,540.65	345	2,149,511.53		347	17,700,029.12	349
TOTAL					218,853,737.33	365			TOTAL	207,581,167.02	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1.	Teacher Salaries as Per EC 41011.		1100	83,616,211.98 375
2.	Salaries of Instructional Aides Per EC 41011.		2100	7,831,137.01 380
3.	STRS.		3101 & 3102	13,572,311.40 382
4.	PERS.		3201 & 3202	1,634,206.48 383
5.	OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,903,499.58 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	11,457,307.96 385
7.	Unemployment Insurance.		3501 & 3502	46,826.88 390
8.	Workers' Compensation Insurance.		3601 & 3602	1,125,723.01 392
9.	OPEB, Active Employees (EC 41372).		3751 & 3752	147,133.93 393
10.	Other Benefits (EC 22310).		3901 & 3902	608,893.00 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			121,943,251.23 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			686,603.48
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			111,214.31 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.			121,145,433.44 397
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.			58.36%
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)	58.36%
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).	207,581,167.02
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	181,095,000.00		181,095,000.00		6,425,000.00	174,670,000.00	4,950,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	50,504,015.00		50,504,015.00	16,690,000.00	16,420,000.00	50,774,015.00	1,625,000.00
Capital Leases Payable	1,312,645.00		1,312,645.00	698,092.00	555,615.00	1,455,122.00	563,884.00
Lease Revenue Bonds Payable	3,360,000.00		3,360,000.00		3,360,000.00	0.00	
Other General Long-Term Debt	5,759,151.00	(50,000.00)	5,709,151.00	310,491.00	637,442.00	5,382,200.00	637,442.00
Net Pension Liability	146,735,107.00		146,735,107.00			146,735,107.00	
Net OPEB Obligation	19,521,179.00		19,521,179.00			19,521,179.00	
Compensated Absences Payable	1,004,238.24		1,004,238.24	48,700.55		1,052,938.79	
Governmental activities long-term liabilities	409,291,335.24	(50,000.00)	409,241,335.24	17,747,283.55	27,398,057.00	399,590,561.79	7,776,326.00
<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	5,311,137.00		5,311,137.00	1,813,638.00	887,853.00	6,236,922.00	1,473,798.00
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	5,311,137.00	0.00	5,311,137.00	1,813,638.00	887,853.00	6,236,922.00	1,473,798.00





	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2014-15 Actual</b>			<b>2015-16 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	136,862,725.06		136,862,725.06			142,573,990.15
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,267.49		20,267.49			20,337.08
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2014-15</b>			<b>Adjustments to 2015-16</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00	0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2015-16 P2 Report</b>			<b>2016-17 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	19,751.39		19,751.39	19,859.70		19,859.70
2. Total Charter Schools ADA (Form A, Line C9)	585.69		585.69	628.95		628.95
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,337.08			20,488.65
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2015-16 Actual</b>			<b>2016-17 Budget</b>		
1. Homeowners' Exemption (Object 8021)	328,735.34		328,735.34	328,735.00		328,735.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	25,160,660.38		25,160,660.38	24,616,258.00		24,616,258.00
5. Unsecured Roll Taxes (Object 8042)	1,054,047.08		1,054,047.08	1,052,835.00		1,052,835.00
6. Prior Years' Taxes (Object 8043)	1,740,394.70		1,740,394.70	1,740,395.00		1,740,395.00
7. Supplemental Taxes (Object 8044)	637,434.26		637,434.26	661,077.00		661,077.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,859,606.41)		(2,859,606.41)	(3,079,712.00)		(3,079,712.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,596,793.31		5,596,793.31	3,380,412.00		3,380,412.00
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)	(393,525.00)		(393,525.00)	(401,422.00)		(401,422.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	31,264,933.66	0.00	31,264,933.66	28,298,578.00	0.00	28,298,578.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	31,264,933.66	0.00	31,264,933.66	28,298,578.00	0.00	28,298,578.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,998,488.93			2,234,679.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,998,488.93			2,234,679.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	157,195,995.00		157,195,995.00	174,935,535.00		174,935,535.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(2,168.00)		(2,168.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	157,193,827.00	0.00	157,193,827.00	174,935,535.00	0.00	174,935,535.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	247,567,473.27		247,567,473.27	254,385,426.00		254,385,426.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	110,767.43		110,767.43	63,550.00		63,550.00
<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)			136,862,725.06			142,573,990.15
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0034			1.0075
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			142,573,990.15			151,356,940.02
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			31,264,933.66			28,298,578.00
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)			2,440,449.60			2,458,638.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			113,307,545.42			125,293,041.02
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			113,307,545.42			125,293,041.02
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])			64,714.04			38,379.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			31,329,647.70			28,336,957.50
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)			113,242,831.38			125,254,661.52
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			31,329,647.70			
b. State Subventions (Line D8)			113,242,831.38			
c. Less: Excluded Appropriations (Line C23)			1,998,488.93			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			142,573,990.15			





**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) 9,385,031.17
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 181,381,218.93

**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) 5.17%

**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. 36,575.00  
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. 7,000.00

**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)	8,963,234.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,488,257.22
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	996,574.21
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)	36.19
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	36,575.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	7,000.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,513,576.83
9. Carry-Forward Adjustment (Part IV, Line F)	(1,363,383.87)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,150,192.96

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	141,551,004.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,929,663.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	19,984,227.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,944,480.53
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	132,922.73
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	14,041.40
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,247,989.07
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)	586,668.20
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,279,522.77
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)	818,506.33
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	36,575.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	7,000.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	640,578.57
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,716,971.44
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,653,427.01
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)	225,470,428.57

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 5.99%

**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) 5.39%

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**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>13,513,576.83</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>951,063.39</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.02%) 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 (7.02%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.02%) times Part III, Line B18); zero if positive	<u>(1,363,383.87)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,363,383.87)</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>5.39%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-681,691.94) is applied to the current year calculation and the remainder (\$-681,691.93) is deferred to one or more future years:	<u>5.69%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-454,461.29) is applied to the current year calculation and the remainder (\$-908,922.58) is deferred to one or more future years:	<u>5.79%</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>(1,363,383.87)</u>

Approved indirect cost rate: 7.02%  
Highest rate used in any program: 7.02%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	6,249,414.34	438,708.89	7.02%
01	3310	3,997,191.18	280,602.82	7.02%
01	3311	2,585.50	181.50	7.02%
01	3315	104,007.58	7,301.33	7.02%
01	3320	201,467.62	14,143.03	7.02%
01	3345	654.08	45.92	7.02%
01	3386	10,306.45	723.51	7.02%
01	3550	203,225.87	10,161.29	5.00%
01	4035	697,004.01	48,929.68	7.02%
01	4124	46,591.14	2,024.69	4.35%
01	4203	236,886.10	4,737.72	2.00%
01	4510	11,802.86	590.14	5.00%
01	4810	191,932.39	13,473.65	7.02%
01	5210	906,909.35	61,397.76	6.77%
01	5640	535,792.59	37,612.64	7.02%
01	5810	274,525.95	19,271.72	7.02%
01	6010	1,851,038.10	92,551.90	5.00%
01	6500	27,977,278.86	1,715.84	0.01%
01	6501	8,171.37	573.63	7.02%
01	6512	1,246,351.19	87,493.85	7.02%
01	6520	71,971.59	5,052.41	7.02%
01	6690	167,371.67	11,748.23	7.02%
01	8150	4,215,044.64	295,896.13	7.02%
01	9010	52,713.13	153.70	0.29%
11	6391	622,103.57	43,683.78	7.02%
12	6052	6,533.00	458.62	7.02%
12	6105	1,539,065.69	108,026.65	7.02%
13	5310	11,612,580.95	593,401.61	5.11%
13	5370	40,846.06	2,088.25	5.11%



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	262,627.79		74,454.39	337,082.18
2. State Lottery Revenue	8560	3,109,765.58		1,080,109.61	4,189,875.19
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	(2,418,277.85)	2,418,277.85		0.00
6. Total Available (Sum Lines A1 through A5)		954,115.52	2,418,277.85	1,154,564.00	4,526,957.37
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	4,224.96	1,910,439.50		1,914,664.46
2. Classified Salaries	2000-2999	2,687.32			2,687.32
3. Employee Benefits	3000-3999	791.66	507,838.35		508,630.01
4. Books and Supplies	4000-4999	307,502.56		833,244.40	1,140,746.96
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	308,815.14			308,815.14
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	16,047.03			16,047.03
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 )		640,068.67	2,418,277.85	833,244.40	3,891,590.92
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	314,046.85	0.00	321,319.60	635,366.45
<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 /

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

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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	237,445,844.65
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,619,334.64
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	132,791.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,884,765.08
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,431,353.85
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,881,100.63
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	570,739.39
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)				10,900,750.08
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	845,275.31
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)				211,771,035.24

<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,299.02
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,432.57
<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.)	190,120,867.44	9,391.05
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)	190,120,867.44	9,391.05
B. Required effort (Line A.2 times 90%)	171,108,780.70	8,451.95
C. Current year expenditures (Line I.E and Line II.B)	211,771,035.24	10,432.57
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,464,590.05	2,347,694.69	14,793,067.33	8,064,779.50	19,491,685.98	791,842.52	3,396,042.60
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00			
1110 Regular Education, K-12	877.00	877.20	877.20	877.20	810.50	19.00	3,256.00
3100 Alternative Schools							
3200 Continuation Schools	16.00	16.00	16.00	16.00	15.00		
3300 Independent Study Centers	26.00	26.00	26.00	26.00	21.50		
3400 Opportunity Schools	9.00	9.00	9.00	9.00	6.00		
3550 Community Day Schools	7.00	7.00	7.00	7.00	7.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	3.00	3.00	3.00	3.00	13.00		
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)	164.50	164.50	164.50	164.50	152.00		492.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	6.00	6.00	6.00	6.00	4.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					5.00		
-- Child Development (Fund 12)	10.00	10.00	10.00	10.00	11.00		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,118.50	1,118.70	1,118.70	1,118.70	1,045.00	19.00	3,748.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	170,026.57	0.00	170,026.57	10,530.13		180,556.70
1110	Regular Education, K-12	111,465,680.07	39,772,446.09	151,238,126.16	9,366,523.38		160,604,649.54
3100	Alternative Schools	2,280.00	0.00	2,280.00	141.21		2,421.21
3200	Continuation Schools	2,745,433.74	661,233.34	3,406,667.08	210,982.69		3,617,649.77
3300	Independent Study Centers	3,990,356.20	1,020,878.73	5,011,234.93	310,357.25		5,321,592.18
3400	Opportunity Schools	889,628.94	326,478.70	1,216,107.64	75,316.33		1,291,423.97
3550	Community Day Schools	1,316,660.25	297,449.98	1,614,110.23	99,965.54		1,714,075.77
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	736,326.77	314,001.87	1,050,328.64	65,049.26		1,115,377.90
4110	Regular Education, Adult	249.20	0.00	249.20	15.43		264.63
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	2,305,395.76	0.00	2,305,395.76	142,778.44		2,448,174.20
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	38,663,683.48	7,202,718.97	45,866,402.45	2,840,611.30		48,707,013.75
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	2,285,260.18	217,652.46	2,502,912.64	155,011.11		2,657,923.75
7150	Nonagency - Other	265,655.43	0.00	265,655.43	16,452.65		282,108.08
8100	Community Services	132,922.73	0.00	132,922.73	8,232.21		141,154.94
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					19,001.87	19,001.87
----	Enterprise					14,041.40	14,041.40
----	Facilities Acquisition & Construction					1,086,535.18	1,086,535.18
----	Other Outgo					7,551,716.42	7,551,716.42
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		536,842.53	536,842.53	900,979.77		1,437,822.30
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(747,658.91)		(747,658.91)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	164,969,559.32	SACS-156 50,349,702.67	215,319,261.99	13,455,287.79	8,671,294.87	237,445,844.65



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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	170,026.57	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	170,026.57
1110	Regular Education, K-12	105,561,680.96	2,247,249.21	1,602,669.94	51,007.65	47,987.08	0.00	1,951,789.97			3,295.26	0.00	111,465,680.07
3100	Alternative Schools	2,280.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,280.00
3200	Continuation Schools	2,115,038.56	352.18	51,516.54	433,134.19	138,414.03	0.00	0.00			6,278.24	700.00	2,745,433.74
3300	Independent Study Centers	3,043,456.00	98,409.40	60,313.73	603,796.86	180,426.97	0.00	0.00			3,953.24	0.00	3,990,356.20
3400	Opportunity Schools	776,478.64	0.00	0.00	0.00	113,150.30	0.00	0.00			0.00	0.00	889,628.94
3550	Community Day Schools	745,886.77	0.00	191.05	306,186.83	187,693.50	0.00	0.00			76,702.10	0.00	1,316,660.25
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	735,028.02	0.00	0.00	311.19	0.00	0.00	0.00			987.56	0.00	736,326.77
4110	Regular Education, Adult	249.20	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	249.20
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	1,136,386.27	687,359.05	283,405.42	64,714.57	133,530.45	0.00	0.00			0.00	0.00	2,305,395.76
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	28,038,097.08	1,620,823.73	326,243.47	15,364.39	6,496,633.40	2,115,646.46	0.00			24,874.95	26,000.00	38,663,683.48
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	1,460,435.74	93,845.28	106,087.33	146,520.15	20,733.80	0.00	1,892.38	0.00	423,159.53	32,585.97	0.00	2,285,260.18
7150	Nonagency - Other	62,232.73	124,481.95	0.00	2,138.82	4,031.44	0.00		0.00	72,770.49	0.00	0.00	265,655.43
8100	Community Services		0.00	0.00	0.00	0.00	0.00		132,922.73	0.00	0.00	0.00	132,922.73
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		143,847,276.54	4,872,520.80	2,430,427.48	1,623,174.65	7,322,600.97	2,115,646.46	1,953,682.35	132,922.73	495,930.02	148,677.32	26,700.00	164,969,559.32

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	20,912,645.18	15,909,556.86	2,950,244.05	39,772,446.09
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	381,448.37	279,784.97	0.00	661,233.34
3300	Independent Study Centers	619,853.61	401,025.12	0.00	1,020,878.73
3400	Opportunity Schools	214,564.71	111,913.99	0.00	326,478.70
3550	Community Day Schools	166,883.66	130,566.32	0.00	297,449.98
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	71,521.57	242,480.30	0.00	314,001.87
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)	3,921,766.10	2,835,154.32	445,798.55	7,202,718.97
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	143,043.14	74,609.32	0.00	217,652.46
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		93,261.66		93,261.66
--	Child Development (Fund 12)	238,405.23	205,175.64	0.00	443,580.87
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		26,670,131.57	20,283,528.50	3,396,042.60	50,349,702.67

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,247,989.07
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	35,900.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,104,944.96
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,814,112.67
5	Total Central Administration Costs in General Fund and Charter Schools Funds	14,202,946.70
<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)	164,969,559.32
2	Total Allocated Costs (from Form PCR, Column 2, Total)	50,349,702.67
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	215,319,261.99
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	640,578.57
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,716,971.44
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,653,427.01
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	14,010,977.02
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		229,330,239.01
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.19%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	19,001.87				19,001.87
Enterprise (Objects 1000-5999, 6400, and 6500)		14,041.40			14,041.40
Facilities Acquisition & Construction (Objects 1000-6500)			1,086,535.18		1,086,535.18
Other Outgo (Objects 1000-7999)				7,551,716.42	7,551,716.42
<b>Total Other Costs</b>	19,001.87	14,041.40	1,086,535.18	7,551,716.42	8,671,294.87

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

Description	Direct Costs -		Indirect Costs -		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(811,974.13)	0.00	(747,658.91)				
Other Sources/Uses Detail					1,292,995.40	2,557,002.63		
Fund Reconciliation							340,904.66	143,450.72
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	181,524.60	0.00	0.00	0.00				
Other Sources/Uses Detail					31,252.81	324,098.00		
Fund Reconciliation							131,221.76	68,358.82
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,471.97	0.00	43,683.78	0.00				
Other Sources/Uses Detail					30,149.82	0.00		
Fund Reconciliation							2,342.56	28,693.63
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	128,214.98	0.00	108,485.27	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,540.67	32.50
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(120,042.59)	595,489.86	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,620.30	38,732.91
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,447.34	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	655.10	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					495,600.00	218,897.40		
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
			SACS-16					
					0.00	0.00		
							0.00	0.00

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Unaudited Actuals  
2015-16 Unaudited Actuals  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



by resource, by fund. PASSED

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for

elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	615,702.73	0.00						
Other Sources/Uses Detail					0.00	750,000.00		
Fund Reconciliation							3,792.66	1,704,674.41
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,501,431.92	5,911.54
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>932,016.72</b>	<b>(932,016.72)</b>	<b>747,658.91</b>	<b>(747,658.91)</b>	<b>3,849,998.03</b>	<b>3,849,998.03</b>	<b>1,989,854.53</b>	<b>1,989,854.53</b>