

G = General Ledger Data; S = Supplemental Data

| Form  | Description   | Data Supplied For:              |                   |
|-------|---|---------------------------------|-------------------|
|       |   | 2015-16<br>Unaudited<br>Actuals | 2016-17<br>Budget |
| 01    | General Fund/County School Service Fund                       | GS                              | GS                |
| 09    | Charter Schools Special Revenue Fund                          |                                 |                   |
| 10    | Special Education Pass-Through Fund                           | G                               | G                 |
| 11    | Adult Education Fund  |                                 |                   |
| 12    | Child Development Fund  | G                               | G                 |
| 13    | Cafeteria Special Revenue Fund                                |                                 |                   |
| 14    | Deferred Maintenance Fund                                     | G                               | G                 |
| 15    | Pupil Transportation Equipment Fund                           |                                 |                   |
| 16    | Forest Reserve Fund   |                                 |                   |
| 17    | Special Reserve Fund for Other Than Capital Outlay Projects   | G                               | G                 |
| 18    | School Bus Emissions Reduction Fund                           |                                 |                   |
| 19    | Foundation Special Revenue Fund                               |                                 |                   |
| 20    | Special Reserve Fund for Postemployment Benefits              |                                 |                   |
| 21    | Building Fund   |                                 |                   |
| 25    | Capital Facilities Fund                                       |                                 |                   |
| 30    | State School Building Lease-Purchase Fund                     |                                 |                   |
| 35    | County School Facilities Fund                                 | G                               | G                 |
| 40    | Special Reserve Fund for Capital Outlay Projects              | G                               | G                 |
| 50    | Tax Override Fund   |                                 |                   |
|       | Debt Service Fund   | G                               | G                 |
| 57    | Foundation Permanent Fund                                     |                                 |                   |
| 61    | Cafeteria Enterprise Fund                                     |                                 |                   |
| 62    | Charter Schools Enterprise Fund                               |                                 |                   |
| 63    | Other Enterprise Fund   |                                 |                   |
| 66    | Warehouse Revolving Fund                                      |                                 |                   |
| 67    | Self-Insurance Fund   | G                               | G                 |
| 71    | Retiree Benefit Fund  |                                 |                   |
| 73    | Foundation Private-Purpose Trust Fund                         |                                 |                   |
| 76    | Warrant/Pass-Through Fund                                     |                                 |                   |
| 95    | Student Body Fund   |                                 |                   |
| 76A   | Changes in Assets and Liabilities (Warrant/Pass-Through)      |                                 |                   |
| 95A   | Changes in Assets and Liabilities (Student Body)              |                                 |                   |
| A     | Average Daily Attendance                                      | S                               | S                 |
| ASSET | Schedule of Capital Assets                                    | S                               |                   |
| CA    | Unaudited Actuals Certification                               | S                               |                   |
| CAT   | Schedule for Categoricals                                     |                                 |                   |
| CHG   | Change Order Form   |                                 |                   |
| DEBT  | Schedule of Long-Term Liabilities                             | S                               |                   |
| GANN  | Appropriations Limit Calculations                             | GS                              | GS                |
| ICR   | Indirect Cost Rate Worksheet                                  | GS                              |                   |
| L     | Lottery Report  | GS                              |                   |
| NCMOE | No Child Left Behind Maintenance of Effort                    | GS                              |                   |
| PCRAF | Program Cost Report Schedule of Allocation Factors            | GS                              |                   |
| R     | Program Cost Report   | GS                              |                   |
| SELA  | Special Education Revenue Allocations                         | S                               | S                 |
| SEAS  | Special Education Revenue Allocations Setup (SELPA Selection) | S                               | S                 |

G = General Ledger Data; S = Supplemental Data

| Form | Description                               | Data Supplied For:              |                   |
|------|---|---------------------------------|-------------------|
|      |   | 2015-16<br>Unaudited<br>Actuals | 2016-17<br>Budget |
| SIAA | Summary of Interfund Activities - Actuals | G                               |                   |

| 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) LOFF Sources   |                | 8010-8099              | 81,640,923.50             | 6,028,847.65   | 87,669,771.15             | 65,174,802.00    | 5,794,527.00   | 70,969,329.00             | -19.0%              |
| 2) Federal Revenue  |                | 8100-8299              | 10,952,220.38             | 13,640,575.11  | 24,592,795.49             | 1,522,037.00     | 13,025,705.00  | 14,547,742.00             | -40.8%              |
| 3) Other State Revenue  |                | 8300-8599              | 7,732,894.92              | 19,767,643.83  | 27,500,538.75             | 4,576,787.00     | 22,609,124.00  | 27,185,911.00             | -1.1%               |
| 4) Other Local Revenue  |                | 8600-8799              | 44,348,195.45             | 38,422,181.96  | 82,770,377.41             | 43,513,065.00    | 39,354,909.00  | 82,867,974.00             | 0.1%                |
| 5) TOTAL REVENUES   |                |                        | 144,674,234.25            | 77,859,248.55  | 222,533,482.80            | 114,786,691.00   | 80,784,265.00  | 195,570,956.00            | -12.1%              |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 35,067,391.75             | 17,680,287.37  | 52,747,679.12             | 35,414,961.00    | 18,062,862.00  | 53,477,823.00             | 1.4%                |
| 2) Classified Salaries  |                | 2000-2999              | 31,228,550.52             | 21,417,240.74  | 52,645,791.26             | 32,850,508.00    | 22,072,342.00  | 54,922,850.00             | 4.3%                |
| 3) Employee Benefits  |                | 3000-3999              | 22,054,667.53             | 18,031,823.93  | 40,086,491.46             | 24,577,988.00    | 20,844,038.00  | 45,422,026.00             | 13.3%               |
| 4) Books and Supplies   |                | 4000-4999              | 4,465,046.97              | 2,109,782.43   | 6,574,829.40              | 6,984,027.00     | 5,018,481.00   | 12,002,508.00             | 82.6%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 19,429,067.04             | 7,925,557.69   | 27,354,624.73             | 22,273,710.00    | 13,064,086.00  | 35,337,796.00             | 29.2%               |
| 6) Capital Outlay   |                | 6000-6999              | 1,263,253.42              | 204,212.33     | 1,467,465.75              | 2,010,159.00     | 603,752.00     | 2,613,911.00              | 78.1%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 12,679,154.56             | 1,004,066.20   | 13,683,220.76             | 2,602,146.00     | 2,850,594.00   | 5,452,740.00              | -60.2%              |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (7,245,846.23)            | 5,614,905.59   | (1,630,940.64)            | (7,442,197.00)   | 5,832,132.00   | (1,610,065.00)            | -1.3%               |
| 9) TOTAL EXPENDITURES   |                |                        | 118,941,285.56            | 73,987,876.28  | 192,929,161.84            | 119,271,302.00   | 88,348,287.00  | 207,619,589.00            | 7.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                |                           |                  |                |                           |                     |
|   |                |                        | 25,732,948.69             | 3,871,372.27   | 29,604,320.96             | (4,484,611.00)   | (7,564,022.00) | (12,048,633.00)           | -140.7%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In   |                | 8900-8929              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Transfers Out  |                | 7600-7629              | 1,403,600.02              | 980,735.00     | 2,384,335.02              | 397,123.00       | 980,735.00     | 1,377,858.00              | -42.2%              |
| 2) Other Sources/Uses   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Sources  |                | 8930-8979              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Uses   |                | 7630-7699              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Contributions  |                | 8980-8999              | (8,463,856.15)            | 8,463,856.15   | 0.00                      | (9,507,300.00)   | 9,507,300.00   | 0.00                      | 0.0%                |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                        | (9,867,456.17)            | 7,483,121.15   | (2,384,335.02)            | (9,904,423.00)   | 8,526,565.00   | (1,377,858.00)            | -42.2%              |

| Description  | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              |                           |                |                           |                  |                |                           |                     |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 15,865,492.52             | 11,354,493.42  | 27,219,985.94             | (14,389,034.00)  | 962,543.00     | (13,426,491.00)           | -149.3%             |
| b) Audit Adjustments                                       |                | 9793         | 83,631,150.50             | 18,860,304.88  | 102,491,455.38            | 99,496,643.02    | 30,214,798.30  | 129,711,441.32            | 26.6%               |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Other Restatements                                      |                | 9795         | 83,631,150.50             | 18,860,304.88  | 102,491,455.38            | 99,496,643.02    | 30,214,798.30  | 129,711,441.32            | 26.6%               |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 83,631,150.50             | 18,860,304.88  | 102,491,455.38            | 99,496,643.02    | 30,214,798.30  | 129,711,441.32            | 26.6%               |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 99,496,643.02             | 30,214,798.30  | 129,711,441.32            | 85,107,609.02    | 31,177,341.30  | 116,284,950.32            | -10.4%              |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                | 9711         | 70,000.00                 | 0.00           | 70,000.00                 | 70,000.00        | 0.00           | 70,000.00                 | 0.0%                |
| Revolving Cash   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Stores   |                | 9713         | 36,988.34                 | 0.00           | 36,988.34                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Prepaid Expenditures                                       |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others   |                | 9740         | 0.00                      | 30,214,798.30  | 30,214,798.30             | 0.00             | 31,332,969.87  | 31,332,969.87             | 3.7%                |
| b) Restricted  |                |              |                           |                |                           |                  |                |                           |                     |
| c) Committed   |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Stabilization Arrangements                                 |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments  |                |              |                           |                |                           |                  |                |                           |                     |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments  |                | 9780         | 72,909,780.68             | 0.00           | 72,909,780.68             | 57,452,214.80    | 0.00           | 57,452,214.80             | -21.2%              |
| ACCESS LGFF/LCAP Priorities                                | 0000           | 9780         | 26,039,415.74             |                | 26,039,415.74             |                  |                |                           |                     |
| ACCESS   | 0000           | 9780         | 6,322,814.39              |                | 6,322,814.39              |                  |                |                           |                     |
| Mandated Costs   | 0000           | 9780         | 6,312,082.65              |                | 6,312,082.65              |                  |                |                           |                     |
| One-Time COE Discretionary                                 | 0000           | 9780         | 3,468,270.68              |                | 3,468,270.68              |                  |                |                           |                     |
| OCDE ERATE   | 0000           | 9780         | 2,631,627.59              |                | 2,631,627.59              |                  |                |                           |                     |
| CTEp (ROP)   | 0000           | 9780         | 2,286,190.80              |                | 2,286,190.80              |                  |                |                           |                     |
| ACCESS Tier II   | 0000           | 9780         | 1,653,181.34              |                | 1,653,181.34              |                  |                |                           |                     |
| One-Time COE LCAP  | 0000           | 9780         | 1,392,413.34              |                | 1,392,413.34              |                  |                |                           |                     |
| Information Technology Bi-Tech                             | 0000           | 9780         | 1,260,786.29              |                | 1,260,786.29              |                  |                |                           |                     |
| Reserve Designated for Outdated Check                      | 0000           | 9780         | 710,892.97                |                | 710,892.97                |                  |                |                           |                     |
| Medical Administrative Activities (MAA)                    | 0000           | 9780         | 693,474.16                |                | 693,474.16                |                  |                |                           |                     |
| EISS Workshops   | 0000           | 9780         | 673,695.65                |                | 673,695.65                |                  |                |                           |                     |
| Special Education JPA                                      | 0000           | 9780         | 499,254.25                |                | 499,254.25                |                  |                |                           |                     |
| Special Schools Tier III                                   | 0000           | 9780         | 490,441.60                |                | 490,441.60                |                  |                |                           |                     |

| 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) |                     |
|   |                |              |                           |                |                           |                  |                |                           |                     |
| Time & Attendance                       | 0000           | 9780         | 381,992.04                |                | 381,992.04                |                  |                |                           |                     |
| ACCESS CHEP                             | 0000           | 9780         | 371,100.00                |                | 371,100.00                |                  |                |                           |                     |
| Various Other Designated Programs       | 0000           | 9780         | 365,542.37                |                | 365,542.37                |                  |                |                           |                     |
| Reserve for Phone/Headset Replacement   | 0000           | 9780         | 300,000.00                |                | 300,000.00                |                  |                |                           |                     |
| Reserve for Security Firewall & Network | 0000           | 9780         | 250,000.00                |                | 250,000.00                |                  |                |                           |                     |
| Various Project Workshops               | 0000           | 9780         | 238,850.36                |                | 238,850.36                |                  |                |                           |                     |
| AVID Workshops                          | 0000           | 9780         | 203,701.19                |                | 203,701.19                |                  |                |                           |                     |
| Information Technology Imaging Service  | 0000           | 9780         | 203,184.74                |                | 203,184.74                |                  |                |                           |                     |
| Reserve for HVAC Upgrade/IDF's          | 0000           | 9780         | 180,000.00                |                | 180,000.00                |                  |                |                           |                     |
| Various Workshops and Trainings         | 0000           | 9780         | 170,358.96                |                | 170,358.96                |                  |                |                           |                     |
| Reserve for Dataware & Payroll Configu  | 0000           | 9780         | 160,000.00                |                | 160,000.00                |                  |                |                           |                     |
| Reserve for Hardware & Maintenance fc   | 0000           | 9780         | 150,000.00                |                | 150,000.00                |                  |                |                           |                     |
| College & Career Ready Consortium W     | 0000           | 9780         | 133,271.68                |                | 133,271.68                |                  |                |                           |                     |
| Beginning Teacher Support Tier III      | 0000           | 9780         | 119,920.54                |                | 119,920.54                |                  |                |                           |                     |
| Reserve for Email Archive Servers & Cc  | 0000           | 9780         | 118,000.00                |                | 118,000.00                |                  |                |                           |                     |
| Inside the Outdoors                     | 0000           | 9780         | 115,550.55                |                | 115,550.55                |                  |                |                           |                     |
| e) Unassigned/unappropriated            |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties      |                | 9789         | 26,479,874.00             | 0.00           | 26,479,874.00             | 27,429,765.65    | 0.00           | 27,429,765.65             | 3.6%                |
| Unassigned/Unappropriated Amount        |                | 9790         | 0.00                      | 0.00           | 0.00                      | 155,628.57       | (155,628.57)   | 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) |                     |
| <b>G. ASSETS</b>                                    |                |              |                           |                |                           |                  |                |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                     |
| a) in County Treasury                               |                | 9110         | 112,347,402.51            | 37,001,983.13  | 149,349,385.64            |                  |                |                     |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| b) in Banks   |                | 9120         | 0.00                      | 2,634.00       | 2,634.00                  |                  |                |                     |
| c) in Revolving Fund                                |                | 9130         | 70,000.00                 | 0.00           | 70,000.00                 |                  |                |                     |
| d) with Fiscal Agent                                |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| e) collections awaiting deposit                     |                | 9140         | 159,340.03                | 85,095.03      | 244,435.06                |                  |                |                     |
| 2) Investments                                      |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 3) Accounts Receivable                              |                | 9200         | 10,310,562.97             | 2,196,453.82   | 12,507,016.79             |                  |                |                     |
| 4) Due from Grantor Government                      |                | 9290         | 229,185.95                | 4,167,959.46   | 4,397,145.41              |                  |                |                     |
| 5) Due from Other Funds                             |                | 9310         | 1,447,387.30              | 428,827.83     | 1,876,215.13              |                  |                |                     |
| 6) Stores   |                | 9320         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 7) Prepaid Expenditures                             |                | 9330         | 36,988.34                 | 0.00           | 36,988.34                 |                  |                |                     |
| 8) Other Current Assets                             |                | 9340         | 1,144,254.37              | 0.00           | 1,144,254.37              |                  |                |                     |
| 9) TOTAL ASSETS                                     |                |              | 125,745,121.47            | 43,882,953.27  | 169,628,074.74            |                  |                |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                           |                |                           |                  |                |                     |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) TOTAL DEFERRED OUTFLOWS                          |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| <b>I. LIABILITIES</b>                               |                |              |                           |                |                           |                  |                |                     |
| 1) Accounts Payable                                 |                | 9500         | 11,544,896.63             | 4,139,574.36   | 15,684,470.99             |                  |                |                     |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                      | 119,048.00     | 119,048.00                |                  |                |                     |
| 3) Due to Other Funds                               |                | 9610         | 14,642,141.85             | 4,316,755.49   | 18,958,897.34             |                  |                |                     |
| 4) Current Loans                                    |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 5) Unearned Revenue                                 |                | 9650         | 61,439.97                 | 5,092,777.12   | 5,154,217.09              |                  |                |                     |
| 6) TOTAL LIABILITIES                                |                |              | 26,248,478.45             | 13,668,154.97  | 39,916,633.42             |                  |                |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                           |                |                           |                  |                |                     |
| 1) Deferred Inflows of Resources                    |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) TOTAL DEFERRED INFLOWS                           |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| <b>K. FUND EQUITY</b>                               |                |              |                           |                |                           |                  |                |                     |
| Ending Fund Balance, June 30                        |                |              |                           |                |                           |                  |                |                     |

| Description<br>(must agree with line F2) (G9 + H2) - (I6 + J2) | 2015-16 Unaudited Actuals |                   | 2016-17 Budget                  |                     |                   | % Diff<br>Column<br>C & F |
|--|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------|
|  | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) |                           |
|  | 99,496,643.02             | 30,214,798.30     | 129,711,441.32                  |                     |                   |                           |

| 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         | 21,995,334.00             | 0.00           | 21,995,334.00             | 6,620,398.00     | 0.00           | 6,620,398.00              | -69.9%              |
| Education Protection Account State Aid - Current Year  |                | 8012         | 558,922.00                | 0.00           | 558,922.00                | 500,000.00       | 0.00           | 500,000.00                | -10.5%              |
| State Aid - Prior Years                                |                | 8019         | 359,158.00                | 0.00           | 359,158.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Tax Relief Subventions Homeowners' Exemptions          |                | 8021         | 557,485.57                | 0.00           | 557,485.57                | 557,485.00       | 0.00           | 557,485.00                | 0.0%                |
| Timber Yield Tax                                       |                | 8022         | 10.91                     | 0.00           | 10.91                     | 12.00            | 0.00           | 12.00                     | 10.0%               |
| 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         | 80,611,465.14             | 0.00           | 80,611,465.14             | 80,359,714.00    | 0.00           | 80,359,714.00             | -0.3%               |
| Unsecured Roll Taxes                                   |                | 8042         | 2,718,037.83              | 0.00           | 2,718,037.83              | 2,623,568.00     | 0.00           | 2,623,568.00              | -3.5%               |
| Prior Years' Taxes                                     |                | 8043         | 1,816,237.50              | 0.00           | 1,816,237.50              | 1,814,422.00     | 0.00           | 1,814,422.00              | -0.1%               |
| Supplemental Taxes                                     |                | 8044         | 2,066,301.66              | 0.00           | 2,066,301.66              | 1,919,577.00     | 0.00           | 1,919,577.00              | -7.1%               |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | (202,885.53)              | 0.00           | (202,885.53)              | 118,788.00       | 0.00           | 118,788.00                | -158.5%             |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 5,157,916.42              | 0.00           | 5,157,916.42              | 4,472,596.00     | 0.00           | 4,472,596.00              | -13.3%              |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Receipt from Co. Board of Suprs.                       |                | 8070         | 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%                |
| Subtotal, LCFF Sources                                 |                |              | 115,637,983.50            | 0.00           | 115,637,983.50            | 98,986,560.00    | 0.00           | 98,986,560.00             | -14.4%              |
| LCFF Transfers   |                |              |                           |                |                           |                  |                |                           |                     |
| Unrestricted LCFF Transfers - Current Year             |                | 8091         | (469,508.00)              |                | (469,508.00)              | (522,520.00)     |                | (522,520.00)              | 11.3%               |
| All Other LCFF Transfers - Current Year                |                | 8091         | (553,012.00)              | 0.00           | (553,012.00)              | (500,000.00)     | 0.00           | (500,000.00)              | -9.6%               |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 121,084.00                | 0.00           | 121,084.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Property Taxes Transfers                               |                | 8097         | (33,095,624.00)           | 6,028,847.65   | (27,066,776.35)           | (32,789,238.00)  | 5,794,527.00   | (26,994,711.00)           | -0.3%               |



| Description  | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| LCFF/Revenue Limit Transfers - Prior Years                   |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, LCFF SOURCES  |                |              | 81,640,923.50             | 6,028,847.65   | 87,669,771.15             | 65,174,802.00    | 5,794,527.00   | 70,969,329.00             | -19.0%              |
| <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                      | 1,398,099.00   | 1,398,099.00              | 0.00             | 1,398,399.00   | 1,398,399.00              | 0.0%                |
| Special Education Discretionary Grants                       |                | 8182         | 0.00                      | 544,346.64     | 544,346.64                | 0.00             | 538,628.00     | 538,628.00                | -1.1%               |
| Child Nutrition Programs                                     |                | 8220         | 0.00                      | 230,198.18     | 230,198.18                | 0.00             | 230,000.00     | 230,000.00                | -0.1%               |
| Donated Food Commodities                                     |                | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Flood Control Funds  |                | 8270         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Wildlife Reserve Funds                                       |                | 8280         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| FEMA   |                | 8281         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Contracts Between LEAs                           |                | 8285         | 177,468.08                | 2,049,292.87   | 2,226,760.95              | 174,442.00       | 2,211,560.00   | 2,386,002.00              | 7.2%                |
| 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         |                           | 2,645,951.67   | 2,645,951.67              |                  | 3,722,722.00   | 3,722,722.00              | 40.7%               |
| NCLB: Title I, Part D, Local Delinquent Programs             | 3025           | 8290         |                           | 2,002,053.58   | 2,002,053.58              |                  | 2,452,908.00   | 2,452,908.00              | 22.5%               |
| NCLB: Title II, Part A, Teacher Quality                      | 4035           | 8290         |                           | 47,768.91      | 47,768.91                 |                  | 93,562.00      | 93,562.00                 | 95.9%               |
| NCLB: Title III, Immigrant Education Program                 | 4201           | 8290         |                           | 563.00         | 563.00                    |                  | 377.00         | 377.00                    | -33.0%              |

| 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         |                           | 132,855.88     | 132,855.88                |                  | 124,688.00     | 124,688.00                | -6.1%               |
| 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, 4204, 5510 | 8290         |                           | 436,496.12     | 436,496.12                |                  | 577,870.00     | 577,870.00                | 32.4%               |
| Vocational and Applied Technology Education                         | 3500-3699                                   | 8290         |                           | 73,052.00      | 73,052.00                 |                  | 73,052.00      | 73,052.00                 | 0.0%                |
| 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         | 10,774,752.30             | 4,079,897.26   | 14,854,649.56             | 1,347,595.00     | 1,601,939.00   | 2,949,534.00              | -80.1%              |
| TOTAL, FEDERAL REVENUE  |   |              | 10,952,220.38             | 13,640,575.11  | 24,592,795.49             | 1,522,037.00     | 13,025,705.00  | 14,547,742.00             | -40.8%              |
| <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         |                           | 256,075.98     | 256,075.98                |                  | 0.00           | 0.00                      | -100.0%             |
| All Other State Apportionments - Current Year                       | All Other                                   | 8311         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Prior Years                        | All Other                                   | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Child Nutrition Programs  |   | 8520         | 0.00                      | 19,929.17      | 19,929.17                 | 0.00             | 22,500.00      | 22,500.00                 | 12.9%               |
| Mandated Costs Reimbursements                                       |   | 8550         | 6,632,201.00              | 0.00           | 6,632,201.00              | 3,346,975.00     | 0.00           | 3,346,975.00              | -49.5%              |
| Lottery - Unrestricted and Instructional Materials                  |   | 8560         | 875,927.46                | 302,392.16     | 1,178,319.62              | 1,011,360.00     | 296,184.00     | 1,307,544.00              | 11.0%               |
| Tax Relief Subventions Restricted Levies - Other                    |   |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions  |   | 8575         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                                     |   | 8576         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from State Sources                            |   | 8587         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| School Based Coordination Program                                   | 7250  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| After School Education and Safety (ASES)                            | 6010  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Charter School Facility Grant                                       | 6030  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds  | 6650, 6680, 6690                            | 8590         |                           | 761,629.96     | 761,629.96                |                  | 891,220.00     | 891,220.00                | 17.0%               |

| Description  | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                      |                           | 2016-17 Budget      |                      |                           | % Diff Column C & F  |              |
|--|----------------|--------------|---------------------------|----------------------|---------------------------|---------------------|----------------------|---------------------------|----------------------|--------------|
|  |                |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)    | Restricted (E)       | Total Fund col. D + E (F) |                      |              |
| California Clean Energy Jobs Act                   | 6230           | 8590         |                           | 0.00                 | 0.00                      |                     |                      | 100,000.00                | 100,000.00           | New          |
| Career Technical Education Incentive Grant Program | 6387           | 8590         |                           | 0.00                 | 0.00                      |                     |                      | 3,395,837.00              | 3,395,837.00         | New          |
| American Indian Early Childhood Education          | 7210           | 8590         |                           | 0.00                 | 0.00                      |                     |                      | 0.00                      | 0.00                 | 0.0%         |
| Specialized Secondary                              | 7370           | 8590         |                           | 88,269.65            | 88,269.65                 |                     |                      | 0.00                      | 0.00                 | -100.0%      |
| 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         | 224,766.46                | 18,339,346.91        | 18,564,113.37             | 218,452.00          | 17,903,383.00        | 18,121,835.00             | 18,121,835.00        | -2.4%        |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |                |              | <b>7,732,894.92</b>       | <b>19,767,643.83</b> | <b>27,500,538.75</b>      | <b>4,576,787.00</b> | <b>22,609,124.00</b> | <b>27,185,911.00</b>      | <b>27,185,911.00</b> | <b>-1.1%</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         | 211.63                    | 2,187,462.85   | 2,187,674.48              | 108.00           | 1,200,000.00   | 1,200,108.00              | -45.1%              |
| Penalties and Interest from               |                |              |                           |                |                           |                  |                |                           |                     |
| Delinquent Non-LCFF                       |                |              |                           |                |                           |                  |                |                           |                     |
| Taxes                                     |                | 8629         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sales                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Sale of Equipment/Supplies                |                | 8631         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sale of Publications                      |                | 8632         | 151,275.86                | 231,816.93     | 383,092.79                | 307,096.00       | 150,000.00     | 457,096.00                | 19.3%               |
| Food Service Sales                        |                | 8634         | 293,556.40                | 9,084.00       | 302,640.40                | 285,000.00       | 11,500.00      | 296,500.00                | -2.0%               |
| All Other Sales                           |                | 8639         | 10,493.50                 | 0.00           | 10,493.50                 | 10,100.00        | 0.00           | 10,100.00                 | -3.7%               |
| Leases and Rentals                        |                | 8650         | 16,550.64                 | 0.00           | 16,550.64                 | 12,828.00        | 0.00           | 12,828.00                 | -22.5%              |
| Interest                                  |                | 8660         | 846,724.55                | 0.00           | 846,724.55                | 766,675.00       | 0.00           | 766,675.00                | -9.5%               |
| Net Increase (Decrease) in the Fair Value |                |              |                           |                |                           |                  |                |                           |                     |
| of Investments                            |                | 8662         | 5,854.97                  | 0.00           | 5,854.97                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Fees and Contracts                        |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                      |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                     |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals      |                | 8675         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Services                      |                | 8677         | 6,432,801.42              | 29,364,362.27  | 35,797,163.69             | 6,610,518.00     | 32,136,993.00  | 38,747,511.00             | 8.2%                |
| Mitigation/Developer Fees                 |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts              |                | 8689         | 3,429,932.53              | 571,153.47     | 4,001,086.00              | 4,661,250.00     | 570,600.00     | 5,231,850.00              | 30.8%               |
| Other Local Revenue                       |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Misc Funds Non-LCFF                 |                |              |                           |                |                           |                  |                |                           |                     |

| Description   | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| (50%) Adjustment  |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                            |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue   |                | 8699         | 2,710,085.49              | 2,585,784.66   | 5,295,870.15              | 2,263,095.00     | 1,819,548.00   | 4,082,643.00              | -22.9%              |
| Tuition   |                | 8710         | 30,401,584.36             | 3,460,668.78   | 33,862,253.14             | 28,596,395.00    | 3,453,840.00   | 32,050,235.00             | -5.4%               |
| All Other Transfers In  |                | 8781-8783    | 49,124.10                 | 0.00           | 49,124.10                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Transfers of Apportionments   |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices   | 6500           | 8792         |                           | 11,849.00      | 11,849.00                 |                  | 12,428.00      | 12,428.00                 | 4.9%                |
| From JPAs   | 6500           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers   |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                                   | 6360           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices   | 6360           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs   | 6360           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                                   |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                                   | All Other      | 8791         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices   | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs   | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                              |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE  |                |              | 44,348,195.45             | 38,422,181.96  | 82,770,377.41             | 43,513,065.00    | 39,354,909.00  | 82,867,974.00             | 0.1%                |
| TOTAL, REVENUES   |                |              | 144,674,234.25            | 77,859,248.55  | 222,533,482.80            | 114,786,691.00   | 80,784,265.00  | 195,570,956.00            | -12.1%              |

| Description  | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                      |                           | 2016-17 Budget       |                      |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)     | Restricted (E)       | Total Fund col. D + E (F) |                     |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                           |                      |                           |                      |                      |                           |                     |
| Certificated Teachers' Salaries                        |                | 1100         | 27,430,821.06             | 9,830,180.00         | 37,261,001.06             | 27,040,685.00        | 10,019,727.00        | 37,060,412.00             | -0.5%               |
| Certificated Pupil Support Salaries                    |                | 1200         | 216,960.40                | 2,510,845.15         | 2,727,805.55              | 424,920.00           | 2,424,542.00         | 2,849,462.00              | 4.5%                |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 7,217,328.82              | 3,242,243.91         | 10,459,572.73             | 7,802,680.00         | 3,437,501.00         | 11,240,181.00             | 7.5%                |
| Other Certificated Salaries                            |                | 1900         | 202,281.47                | 2,097,018.31         | 2,299,299.78              | 146,676.00           | 2,181,092.00         | 2,327,768.00              | 1.2%                |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>35,067,391.75</b>      | <b>17,680,287.37</b> | <b>52,747,679.12</b>      | <b>35,414,961.00</b> | <b>18,062,862.00</b> | <b>53,477,823.00</b>      | <b>1.4%</b>         |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                           |                      |                           |                      |                      |                           |                     |
| Classified Instructional Salaries                      |                | 2100         | 3,083,665.87              | 9,488,254.33         | 12,571,920.20             | 3,288,659.00         | 9,868,244.00         | 13,156,903.00             | 4.7%                |
| Classified Support Salaries                            |                | 2200         | 1,255,804.21              | 2,467,443.44         | 3,723,247.65              | 1,304,492.00         | 2,932,541.00         | 4,237,033.00              | 13.8%               |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 15,372,059.90             | 5,883,745.91         | 21,255,805.81             | 16,416,308.00        | 5,516,333.00         | 21,932,641.00             | 3.2%                |
| Clerical, Technical and Office Salaries                |                | 2400         | 11,378,907.83             | 3,373,121.36         | 14,752,029.19             | 11,705,391.00        | 3,551,689.00         | 15,257,080.00             | 3.4%                |
| Other Classified Salaries                              |                | 2900         | 138,112.71                | 204,675.70           | 342,788.41                | 135,658.00           | 203,535.00           | 339,193.00                | -1.0%               |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>31,228,550.52</b>      | <b>21,417,240.74</b> | <b>52,645,791.26</b>      | <b>32,850,508.00</b> | <b>22,072,342.00</b> | <b>54,922,850.00</b>      | <b>4.3%</b>         |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                           |                      |                           |                      |                      |                           |                     |
| STRS   |                | 3101-3102    | 3,504,596.13              | 5,160,365.09         | 8,664,961.22              | 4,180,727.00         | 6,791,160.00         | 10,971,887.00             | 26.6%               |
| PERS   |                | 3201-3202    | 3,594,157.18              | 2,592,174.96         | 6,186,332.14              | 4,255,355.00         | 2,813,570.00         | 7,068,925.00              | 14.3%               |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 987,376.72                | 579,025.75           | 1,566,402.47              | 1,014,993.00         | 618,397.00           | 1,633,390.00              | 4.3%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 12,309,860.16             | 8,758,224.38         | 21,068,084.54             | 13,578,055.00        | 9,696,775.00         | 23,274,830.00             | 10.5%               |
| Unemployment Insurance                                 |                | 3501-3502    | 32,476.25                 | 20,600.09            | 53,076.34                 | 39,973.00            | 20,106.00            | 60,079.00                 | 13.2%               |
| Workers' Compensation                                  |                | 3601-3602    | 1,547,877.26              | 858,308.22           | 2,406,185.48              | 1,433,567.00         | 844,111.00           | 2,277,678.00              | -5.3%               |
| OPEB, Allocated  |                | 3701-3702    | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Other Employee Benefits                                |                | 3901-3902    | 78,323.83                 | 63,125.44            | 141,449.27                | 75,318.00            | 59,919.00            | 135,237.00                | -4.4%               |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>22,054,667.53</b>      | <b>18,031,823.93</b> | <b>40,086,491.46</b>      | <b>24,577,988.00</b> | <b>20,844,038.00</b> | <b>45,422,026.00</b>      | <b>13.3%</b>        |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                           |                      |                           |                      |                      |                           |                     |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 55,794.36                 | 34,161.25            | 89,955.61                 | 527,000.00           | 81,991.00            | 608,991.00                | 577.0%              |
| Books and Other Reference Materials                    |                | 4200         | 79,531.86                 | 132,363.96           | 211,895.82                | 96,606.00            | 101,075.00           | 197,681.00                | -6.7%               |
| Materials and Supplies                                 |                | 4300         | 3,655,960.69              | 1,538,103.00         | 5,194,063.69              | 5,724,607.00         | 4,373,146.00         | 10,097,753.00             | 94.4%               |

| Description   | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Noncapitalized Equipment                                    |                | 4400         | 460,822.67                | 118,914.10     | 579,736.77                | 407,814.00       | 147,769.00     | 555,583.00                | -4.2%               |
| Food  |                | 4700         | 212,937.39                | 286,240.12     | 499,177.51                | 228,000.00       | 314,500.00     | 542,500.00                | 8.7%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 4,465,046.97              | 2,109,782.43   | 6,574,829.40              | 6,984,027.00     | 5,018,481.00   | 12,002,508.00             | 82.6%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  |                | 5100         | 4,460,427.55              | 2,848,550.92   | 7,308,978.47              | 4,352,922.00     | 8,518,243.00   | 12,871,165.00             | 76.1%               |
| Travel and Conferences                                      |                | 5200         | 912,766.16                | 636,027.58     | 1,548,793.74              | 1,160,604.00     | 763,757.00     | 1,924,361.00              | 24.2%               |
| Dues and Memberships  |                | 5300         | 216,846.99                | 18,658.68      | 235,505.67                | 278,304.00       | 10,950.00      | 289,254.00                | 22.8%               |
| Insurance   |                | 5400 - 5450  | 309,307.00                | 0.00           | 309,307.00                | 500,000.00       | 0.00           | 500,000.00                | 61.7%               |
| Operations and Housekeeping Services                        |                | 5500         | 1,047,649.36              | 223,009.57     | 1,270,658.93              | 1,167,942.00     | 225,775.00     | 1,393,717.00              | 9.7%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 7,284,423.77              | 958,022.72     | 8,242,446.49              | 7,920,082.00     | 881,254.00     | 8,801,336.00              | 6.8%                |
| Transfers of Direct Costs                                   |                | 5710         | (428,121.27)              | 428,121.27     | 0.00                      | (288,597.00)     | 288,597.00     | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (327,294.02)              | 0.00           | (327,294.02)              | (303,200.00)     | 0.00           | (303,200.00)              | -7.4%               |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 5,051,362.34              | 2,612,559.14   | 7,663,921.48              | 6,603,987.00     | 2,236,765.00   | 8,840,752.00              | 15.4%               |
| Communications  |                | 5900         | 901,699.16                | 200,607.81     | 1,102,306.97              | 881,666.00       | 138,745.00     | 1,020,411.00              | -7.4%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 19,429,067.04             | 7,925,557.69   | 27,354,624.73             | 22,273,710.00    | 13,064,086.00  | 35,337,796.00             | 29.2%               |

| Description   | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 78,456.59                 | 0.00           | 78,456.59                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings   |                | 6200         | 35,412.68                 | 82,449.55      | 117,862.23                | 110,000.00       | 106,503.00     | 216,503.00                | 83.7%               |
| 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         | 884,803.72                | 23,633.85      | 908,437.57                | 1,875,159.00     | 481,249.00     | 2,356,408.00              | 159.4%              |
| Equipment Replacement   |                | 6500         | 264,580.43                | 98,128.93      | 362,709.36                | 25,000.00        | 16,000.00      | 41,000.00                 | -88.7%              |
| TOTAL, CAPITAL OUTLAY   |                |              | 1,263,253.42              | 204,212.33     | 1,467,465.75              | 2,010,159.00     | 603,752.00     | 2,613,911.00              | 78.1%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition   |                | 7110         | 3,071,229.73              | 10,270.14      | 3,081,499.87              | 1,691,468.00     | 2,132,269.00   | 3,823,737.00              | 24.1%               |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7130         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools   |                | 7141         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7142         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to JPAs  |                | 7211         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7212         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To County Offices   |                | 7213         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7221         |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To Districts or Charter Schools   | 6500           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To Districts or Charter Schools   | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7221-7223    | 0.00                      | 24,057.09      | 24,057.09                 | 0.00             | 144,791.00     | 144,791.00                | 501.9%              |
| Other Transfers of Apportionments   | All Other      | 7281-7283    | 9,585,400.83              | 0.00           | 9,585,400.83              | 888,154.00       | 0.00           | 888,154.00                | -90.7%              |
| All Other Transfers   |                |              |                           |                |                           |                  |                |                           |                     |



| Description  | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| All Other Transfers Out to All Others                      |                | 7299         | 0.00                      | 969,738.97     | 969,738.97                | 0.00             | 573,534.00     | 573,534.00                | -40.9%              |
| Debt Service   |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest                                    |                | 7438         | 4,745.52                  | 0.00           | 4,745.52                  | 4,746.00         | 0.00           | 4,746.00                  | 0.0%                |
| Other Debt Service - Principal                             |                | 7439         | 17,778.48                 | 0.00           | 17,778.48                 | 17,778.00        | 0.00           | 17,778.00                 | 0.0%                |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 12,679,154.56             | 1,004,066.20   | 13,683,220.76             | 2,602,146.00     | 2,850,594.00   | 5,452,740.00              | -60.2%              |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                                |                | 7310         | (5,614,905.59)            | 5,614,905.59   | 0.00                      | (5,832,132.00)   | 5,832,132.00   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | (1,630,940.64)            | 0.00           | (1,630,940.64)            | (1,610,065.00)   | 0.00           | (1,610,065.00)            | -1.3%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | (7,245,846.23)            | 5,614,905.59   | (1,630,940.64)            | (7,442,197.00)   | 5,832,132.00   | (1,610,065.00)            | -1.3%               |
| TOTAL, EXPENDITURES  |                |              | 118,941,285.56            | 73,987,876.28  | 192,929,161.84            | 119,271,302.00   | 88,348,287.00  | 207,619,589.00            | 7.6%                |

| Description  | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund                                       |                | 8912         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund                                       |                | 7611         | 282,538.02                | 0.00           | 282,538.02                | 397,123.00       | 0.00           | 397,123.00                | 40.6%               |
| To: Special Reserve Fund   |                | 7612         | 1,121,062.00              | 0.00           | 1,121,062.00              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund   |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                      | 980,735.00     | 980,735.00                | 0.00             | 980,735.00     | 980,735.00                | 0.0%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 1,403,600.02              | 980,735.00     | 2,384,335.02              | 397,123.00       | 980,735.00     | 1,377,858.00              | -42.2%              |
| <b>OTHER SOURCES/USES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| State Appropriations   |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Emergency Apportionments   |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds   |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources  |                | 8961         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| County School Bldg Aid   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of<br>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<br>of Participation                   |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Capital Leases                                     |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                                |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources                                      |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description                                | Resource Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |  |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|--|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |  |
| All Other Financing Uses                   |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |  |
| (d) TOTAL, USES                            |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |  |
| <b>CONTRIBUTIONS</b>                       |                |              |                           |                |                           |                  |                |                           |                     |  |
| Contributions from Unrestricted Revenues   |                | 8980         | (1,390,196.18)            | 1,390,196.18   | 0.00                      | (1,866,592.00)   | 1,866,592.00   | 0.00                      | 0.0%                |  |
| Contributions from Restricted Revenues     |                | 8990         | (7,073,659.97)            | 7,073,659.97   | 0.00                      | (7,640,708.00)   | 7,640,708.00   | 0.00                      | 0.0%                |  |
| (e) TOTAL, CONTRIBUTIONS                   |                |              | (8,463,856.15)            | 8,463,856.15   | 0.00                      | (9,507,300.00)   | 9,507,300.00   | 0.00                      | 0.0%                |  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b> |                |              |                           |                |                           |                  |                |                           |                     |  |
| (a - b + c - d + e)                        |                |              | (9,867,456.17)            | 7,483,121.15   | (2,384,335.02)            | (9,904,423.00)   | 8,526,565.00   | (1,377,858.00)            | -42.2%              |  |

| Description  | Function Codes | Object Codes     | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |                  | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources  |                | 8010-8099        | 81,640,923.50             | 6,028,847.65   | 87,669,771.15             | 65,174,802.00    | 5,794,527.00   | 70,969,329.00             | -19.0%              |
| 2) Federal Revenue   |                | 8100-8299        | 10,952,220.38             | 13,640,575.11  | 24,592,795.49             | 1,522,037.00     | 13,025,705.00  | 14,547,742.00             | -40.8%              |
| 3) Other State Revenue   |                | 8300-8599        | 7,732,894.92              | 19,767,643.83  | 27,500,538.75             | 4,576,787.00     | 22,609,124.00  | 27,185,911.00             | -1.1%               |
| 4) Other Local Revenue   |                | 8600-8799        | 44,348,195.45             | 38,422,181.96  | 82,770,377.41             | 43,513,065.00    | 39,354,909.00  | 82,867,974.00             | 0.1%                |
| 5) TOTAL REVENUES  |                |                  | 144,674,234.25            | 77,859,248.55  | 222,533,482.80            | 114,786,691.00   | 80,784,265.00  | 195,570,956.00            | -12.1%              |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Instruction   | 1000-1999      |                  | 42,020,959.85             | 28,599,940.45  | 70,620,900.30             | 43,238,795.00    | 29,842,028.00  | 73,080,823.00             | 3.5%                |
| 2) Instruction - Related Services  | 2000-2999      |                  | 33,083,257.46             | 25,455,090.15  | 58,538,347.61             | 39,013,481.00    | 35,651,161.00  | 74,664,642.00             | 27.5%               |
| 3) Pupil Services  | 3000-3999      |                  | 5,819,607.87              | 11,569,945.69  | 17,389,553.56             | 6,122,712.00     | 12,330,860.00  | 18,453,572.00             | 6.1%                |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 7) General Administration  | 7000-7999      |                  | 15,780,833.32             | 5,635,611.59   | 21,416,444.91             | 17,829,651.00    | 5,832,132.00   | 23,661,783.00             | 10.5%               |
| 8) Plant Services  | 8000-8999      | Except 7600-7699 | 9,557,472.50              | 1,723,222.20   | 11,280,694.70             | 10,464,517.00    | 1,841,512.00   | 12,306,029.00             | 9.1%                |
| 9) Other Outgo   | 9000-9999      |                  | 12,679,154.56             | 1,004,066.20   | 13,683,220.76             | 2,602,146.00     | 2,850,594.00   | 5,452,740.00              | -60.2%              |
| 10) TOTAL EXPENDITURES   |                |                  | 118,941,285.56            | 73,987,876.28  | 192,929,161.84            | 119,271,302.00   | 88,348,287.00  | 207,619,589.00            | 7.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  |                           |                |                           |                  |                |                           |                     |
|  |                |                  | 25,732,948.69             | 3,871,372.27   | 29,604,320.96             | (4,484,611.00)   | (7,564,022.00) | (12,048,633.00)           | -140.7%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers   |                |                  |                           |                |                           |                  |                |                           |                     |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Transfers Out   |                | 7600-7629        | 1,403,600.02              | 980,735.00     | 2,384,335.02              | 397,123.00       | 980,735.00     | 1,377,858.00              | -42.2%              |
| 2) Other Sources/Uses  |                |                  |                           |                |                           |                  |                |                           |                     |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Contributions   |                | 8980-8999        | (8,463,856.15)            | 8,463,856.15   | 0.00                      | (9,507,300.00)   | 9,507,300.00   | 0.00                      | 0.0%                |
| 4) TOTAL OTHER FINANCING SOURCES/USES  |                |                  | (9,867,456.17)            | 7,483,121.15   | (2,384,335.02)            | (9,904,423.00)   | 8,526,565.00   | (1,377,858.00)            | -42.2%              |

| Description  | Function Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 15,865,492.52             | 11,354,493.42  | 27,219,985.94             | (14,389,034.00)  | 962,543.00     | (13,426,491.00)           | -149.3%             |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 83,631,150.50             | 18,860,304.88  | 102,491,455.38            | 99,496,643.02    | 30,214,798.30  | 129,711,441.32            | 26.6%               |
| 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)                      |                |              | 83,631,150.50             | 18,860,304.88  | 102,491,455.38            | 99,496,643.02    | 30,214,798.30  | 129,711,441.32            | 26.6%               |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 83,631,150.50             | 18,860,304.88  | 102,491,455.38            | 99,496,643.02    | 30,214,798.30  | 129,711,441.32            | 26.6%               |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 99,496,643.02             | 30,214,798.30  | 129,711,441.32            | 85,107,609.02    | 31,177,341.30  | 116,284,950.32            | -10.4%              |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 70,000.00                 | 0.00           | 70,000.00                 | 70,000.00        | 0.00           | 70,000.00                 | 0.0%                |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Expenditures                                       |                | 9713         | 36,988.34                 | 0.00           | 36,988.34                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 30,214,798.30  | 30,214,798.30             | 0.00             | 31,332,969.87  | 31,332,969.87             | 3.7%                |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)                     |                | 9780         | 72,909,780.68             | 0.00           | 72,909,780.68             | 57,452,214.80    | 0.00           | 57,452,214.80             | -21.2%              |
| ACCESS LCFF/LCAP Priorities                                |                | 9780         | 26,039,415.74             |                | 26,039,415.74             |                  |                |                           |                     |
| ACCESS   |                | 9780         | 6,322,814.39              |                | 6,322,814.39              |                  |                |                           |                     |
| Mandated Costs   |                | 9780         | 6,312,082.65              |                | 6,312,082.65              |                  |                |                           |                     |
| One-Time COE Discretionary                                 |                | 9780         | 3,468,270.68              |                | 3,468,270.68              |                  |                |                           |                     |
| OCDE ERATE   |                | 9780         | 2,631,627.59              |                | 2,631,627.59              |                  |                |                           |                     |
| CTep (ROP)   |                | 9780         | 2,286,190.80              |                | 2,286,190.80              |                  |                |                           |                     |
| ACCESS Tier II   |                | 9780         | 1,653,181.34              |                | 1,653,181.34              |                  |                |                           |                     |
| One-Time COE LCAP  |                | 9780         | 1,392,413.34              |                | 1,392,413.34              |                  |                |                           |                     |
| Information Technology Bi-Tech                             |                | 9780         | 1,260,786.29              |                | 1,260,786.29              |                  |                |                           |                     |
| Reserve Designated for Outdated Check                      |                | 9780         | 710,892.97                |                | 710,892.97                |                  |                |                           |                     |
| Medical Administrative Activities (MAA)                    |                | 9780         | 693,474.16                |                | 693,474.16                |                  |                |                           |                     |
| EISS Workshops   |                | 9780         | 673,695.65                |                | 673,695.65                |                  |                |                           |                     |

| Description                                  | Function Codes | Object Codes | 2015-16 Unaudited Actuals |                |                           | 2016-17 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|  |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education JPA                        | 0000           | 9780         | 499,254.25                |                | 499,254.25                |                  |                |                           |                     |
| Special Schools Tier III                     | 0000           | 9780         | 490,441.60                |                | 490,441.60                |                  |                |                           |                     |
| Time & Attendance                            | 0000           | 9780         | 381,992.04                |                | 381,992.04                |                  |                |                           |                     |
| ACCESS CHEP                                  | 0000           | 9780         | 371,100.00                |                | 371,100.00                |                  |                |                           |                     |
| Various Other Designated Programs            | 0000           | 9780         | 365,542.37                |                | 365,542.37                |                  |                |                           |                     |
| Reserve for Phone/Headset Replacement        | 0000           | 9780         | 300,000.00                |                | 300,000.00                |                  |                |                           |                     |
| Reserve for Security Firewall & Network      | 0000           | 9780         | 250,000.00                |                | 250,000.00                |                  |                |                           |                     |
| Various Project Workshops                    | 0000           | 9780         | 238,850.36                |                | 238,850.36                |                  |                |                           |                     |
| AVID Workshops                               | 0000           | 9780         | 203,701.19                |                | 203,701.19                |                  |                |                           |                     |
| Information Technology Imaging Services      | 0000           | 9780         | 203,184.74                |                | 203,184.74                |                  |                |                           |                     |
| Reserve for HVAC Upgrade/IDFX27s             | 0000           | 9780         | 180,000.00                |                | 180,000.00                |                  |                |                           |                     |
| Various Workshops and Trainings              | 0000           | 9780         | 170,358.96                |                | 170,358.96                |                  |                |                           |                     |
| Reserve for Dataware & Payroll Configuration | 0000           | 9780         | 160,000.00                |                | 160,000.00                |                  |                |                           |                     |
| Reserve for Hardware & Maintenance for       | 0000           | 9780         | 150,000.00                |                | 150,000.00                |                  |                |                           |                     |
| College & Career Ready Consortium Work       | 0000           | 9780         | 133,271.68                |                | 133,271.68                |                  |                |                           |                     |
| Beginning Teacher Support Tier III           | 0000           | 9780         | 119,920.54                |                | 119,920.54                |                  |                |                           |                     |
| Reserve for Email Archive Servers & Content  | 0000           | 9780         | 118,000.00                |                | 118,000.00                |                  |                |                           |                     |
| Inside the Outdoors                          | 0000           | 9780         | 115,550.55                |                | 115,550.55                |                  |                |                           |                     |
| e) Unassigned/unappropriated                 |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties           |                | 9789         | 26,479,874.00             | 0.00           | 26,479,874.00             | 27,429,765.65    | 0.00           | 27,429,765.65             | 3.6%                |
| Unassigned/Unappropriated Amount             |                | 9790         | 0.00                      | 0.00           | 0.00                      | 155,628.57       | (155,628.57)   | 0.00                      | 0.0%                |

| Resource                         | Description  | 2015-16              |                      | 2016-17           |        |
|----------------------------------|--|----------------------|----------------------|-------------------|--------|
|                                  |  | Unaudited Actuals    | Budget               | Unaudited Actuals | Budget |
| 5640                             | Medi-Cal Billing Option  | 814,134.73           | 405,511.73           |                   |        |
| 6230                             | California Clean Energy Jobs Act                               | 104,236.43           | 0.00                 |                   |        |
| 6264                             | Educator Effectiveness   | 637,959.00           | 487,959.00           |                   |        |
| 6300                             | Lottery: Instructional Materials                               | 1,231,753.08         | 1,158,893.08         |                   |        |
| 6500                             | Special Education  | 2,414,693.95         | 2,003,920.95         |                   |        |
| 6512                             | Special Ed: Mental Health Services                             | 589,265.86           | 416,225.86           |                   |        |
| 7810                             | Other Restricted State   | 8,994,650.69         | 8,994,650.69         |                   |        |
| 8150                             | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 7,099,183.00         | 9,816,202.00         |                   |        |
| 9010                             | Other Restricted Local   | 8,328,921.56         | 8,049,606.56         |                   |        |
| <b>Total, Restricted Balance</b> |  | <b>30,214,798.30</b> | <b>31,332,969.87</b> |                   |        |

| Description   | Resource Codes | Object Codes            | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 27,066,776.35                | 27,031,251.00     | -0.1%                 |
| 2) Federal Revenue  |                | 8100-8299               | 7,175,006.32                 | 7,199,050.00      | 0.3%                  |
| 3) Other State Revenue  |                | 8300-8599               | 3,292,066.95                 | 2,414,315.00      | -26.7%                |
| 4) Other Local Revenue  |                | 8600-8799               | 1,261,821.74                 | 1,260,600.00      | -0.1%                 |
| 5) TOTAL REVENUES   |                |                         | 38,795,671.36                | 37,905,216.00     | -2.3%                 |
| <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,<br>7400-7499 | 40,216,780.73                | 37,639,624.00     | -6.4%                 |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL EXPENDITURES   |                |                         | 40,216,780.73                | 37,639,624.00     | -6.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,421,109.37)               | 265,592.00        | -118.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                         | 0.00              | 0.0%                  |



| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,421,109.37)               | 265,592.00        | -118.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 11,791,522.29                | 10,370,412.92     | -12.1%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 11,791,522.29                | 10,370,412.92     | -12.1%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 11,791,522.29                | 10,370,412.92     | -12.1%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 10,370,412.92                | 10,636,004.92     | 2.6%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 10,370,412.92                | 10,636,004.92     | 2.6%                  |
| 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<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 10,753,297.20                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit   |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 1,599,009.20                 |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 2,965,118.81                 |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 16,928,821.75                |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL ASSETS   |                |              | 32,246,246.96                |                   |                       |
| <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         | 21,542,236.06                |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 333,597.98                   |                   |                       |
| 4) Current Loans  |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL LIABILITIES  |                |              | 21,875,834.04                |                   |                       |
| <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<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 10,370,412.92                |                   |                       |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>LCFF SOURCES</b>                                      |                |              |                              |                      |                       |
| LCFF Transfers   |                |              |                              |                      |                       |
| Property Taxes Transfers                                 |                | 8097         | 27,066,776.35                | 27,031,251.00        | -0.1%                 |
| <b>TOTAL, LCFF SOURCES</b>                               |                |              | <b>27,066,776.35</b>         | <b>27,031,251.00</b> | <b>-0.1%</b>          |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                      |                       |
| Pass-Through Revenues from<br>Federal Sources            |                | 8287         | 7,175,006.32                 | 7,199,050.00         | 0.3%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>7,175,006.32</b>          | <b>7,199,050.00</b>  | <b>0.3%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                      |                       |
| Other State Apportionments                               |                |              |                              |                      |                       |
| Special Education Master Plan<br>Current Year            | 6500           | 8311         | 0.00                         | 0.00                 | 0.0%                  |
| Prior Years  | 6500           | 8319         | (70,306.98)                  | 0.00                 | -100.0%               |
| All Other State Apportionments - Current Year            | All Other      | 8311         | 0.00                         | 0.00                 | 0.0%                  |
| All Other State Apportionments - Prior Years             | All Other      | 8319         | 0.00                         | 0.00                 | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 3,362,373.93                 | 2,414,315.00         | -28.2%                |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>3,292,066.95</b>          | <b>2,414,315.00</b>  | <b>-26.7%</b>         |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                      |                       |
| Interest   |                | 8660         | 67,822.74                    | 66,601.00            | -1.8%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                 | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                      |                       |
| Pass-Through Revenues From<br>Local Sources              |                | 8697         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Apportionments                              |                |              |                              |                      |                       |
| From Districts or Charter Schools                        |                | 8791         | 1,193,999.00                 | 1,193,999.00         | 0.0%                  |
| From County Offices                                      |                | 8792         | 0.00                         | 0.00                 | 0.0%                  |
| From JPAs  |                | 8793         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,261,821.74</b>          | <b>1,260,600.00</b>  | <b>-0.1%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>38,795,671.36</b>         | <b>37,905,216.00</b> | <b>-2.3%</b>          |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Other Transfers Out   |                |              |                              |                      |                       |
| Transfers of Pass-Through Revenues                                |                |              |                              |                      |                       |
| To Districts or Charter Schools                                   |                | 7211         | 10,491,103.61                | 8,985,338.00         | -14.4%                |
| To County Offices   |                | 7212         | 0.00                         | 0.00                 | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00                 | 0.0%                  |
| Special Education SELPA Transfers of Apportionments               |                |              |                              |                      |                       |
| To Districts or Charter Schools                                   | 6500           | 7221         | 29,713,828.12                | 28,654,286.00        | -3.6%                 |
| To County Offices   | 6500           | 7222         | 0.00                         | 0.00                 | 0.0%                  |
| To JPAs   | 6500           | 7223         | 0.00                         | 0.00                 | 0.0%                  |
| Other Transfers of Apportionments                                 | All Other      | 7221-7223    | 0.00                         | 0.00                 | 0.0%                  |
| All Other Transfers   |                | 7281-7283    | 0.00                         | 0.00                 | 0.0%                  |
| All Other Transfers Out to All Others                             |                | 7299         | 11,849.00                    | 0.00                 | -100.0%               |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>40,216,780.73</b>         | <b>37,639,624.00</b> | <b>-6.4%</b>          |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>40,216,780.73</b>         | <b>37,639,624.00</b> | <b>-6.4%</b>          |

| Description  | Function Codes | Object Codes        | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 27,066,776.35                | 27,031,251.00     | -0.1%                 |
| 2) Federal Revenue   |                | 8100-8299           | 7,175,006.32                 | 7,199,050.00      | 0.3%                  |
| 3) Other State Revenue   |                | 8300-8599           | 3,292,066.95                 | 2,414,315.00      | -26.7%                |
| 4) Other Local Revenue   |                | 8600-8799           | 1,261,821.74                 | 1,260,600.00      | -0.1%                 |
| 5) TOTAL REVENUES  |                |                     | 38,795,671.36                | 37,905,216.00     | -2.3%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 40,216,780.73                | 37,639,624.00     | -6.4%                 |
| 10) TOTAL EXPENDITURES   |                |                     | 40,216,780.73                | 37,639,624.00     | -6.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (1,421,109.37)               | 265,592.00        | -118.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES  |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (1,421,109.37)               | 265,592.00        | -118.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 11,791,522.29                | 10,370,412.92     | -12.1%                |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 11,791,522.29                | 10,370,412.92     | -12.1%                |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 11,791,522.29                | 10,370,412.92     | -12.1%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 10,370,412.92                | 10,636,004.92     | 2.6%                  |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 10,370,412.92                | 10,636,004.92     | 2.6%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>                  | <b>Description</b>  | <b>2015-16<br/>Unaudited Actuals</b> | <b>2016-17<br/>Budget</b> |
|----------------------------------|---|--------------------------------------|---------------------------|
| 3311                             | Special Ed: IDEA Local Assistance, Part B, Sec 611, Private S | 0.88                                 | 0.88                      |
| 6500                             | Special Education   | 8,746,677.06                         | 8,384,242.06              |
| 6512                             | Special Ed: Mental Health Services                            | 1,623,734.98                         | 2,251,761.98              |
| <b>Total, Restricted Balance</b> |   | <b>10,370,412.92</b>                 | <b>10,636,004.92</b>      |

| Description   | Resource Codes | Object Codes            | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 6,744,908.25                 | 6,658,495.00      | -1.3%                 |
| 3) Other State Revenue  |                | 8300-8599               | 14,404,611.94                | 13,186,382.00     | -8.5%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 471,600.56                   | 532,300.00        | 12.9%                 |
| 5) TOTAL REVENUES   |                |                         | 21,621,120.75                | 20,377,177.00     | -5.8%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 90,898.36                    | 78,230.00         | -13.9%                |
| 2) Classified Salaries  |                | 2000-2999               | 1,311,470.67                 | 1,421,827.00      | 8.4%                  |
| 3) Employee Benefits  |                | 3000-3999               | 593,936.50                   | 633,475.00        | 6.7%                  |
| 4) Books and Supplies   |                | 4000-4999               | 71,553.29                    | 30,412.00         | -57.5%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 18,204,859.31                | 17,000,291.00     | -6.6%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 1,630,940.64                 | 1,610,065.00      | -1.3%                 |
| 9) TOTAL EXPENDITURES   |                |                         | 21,903,658.77                | 20,774,300.00     | -5.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (282,538.02)                 | (397,123.00)      | 40.6%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 282,538.02                   | 397,123.00        | 40.6%                 |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 282,538.02                   | 397,123.00        | 40.6%                 |



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

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 5,458,139.27                 |                   |                       |
| 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         | 4,056.94                     |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 1,610,776.08                 |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 819,255.77                   |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL ASSETS   |                |              | 7,892,228.06                 |                   |                       |
| <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         | 3,553,797.10                 |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 1,546,653.81                 |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 1,608,501.13                 |                   |                       |
| 4) Current Loans  |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 1,183,276.02                 |                   |                       |
| 6) TOTAL LIABILITIES  |                |              | 7,892,228.06                 |                   |                       |
| <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<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                       |                |              |                              |                      |                       |
| Child Nutrition Programs                                     |                | 8220         | 0.00                         | 0.00                 | 0.0%                  |
| Interagency Contracts Between LEAs                           |                | 8285         | 0.00                         | 0.00                 | 0.0%                  |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010           | 8290         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Federal Revenue                                    | All Other      | 8290         | 6,744,908.25                 | 6,658,495.00         | -1.3%                 |
| <b>TOTAL, FEDERAL REVENUE</b>                                |                |              | <b>6,744,908.25</b>          | <b>6,658,495.00</b>  | <b>-1.3%</b>          |
| <b>OTHER STATE REVENUE</b>                                   |                |              |                              |                      |                       |
| Child Nutrition Programs                                     |                | 8520         | 0.00                         | 0.00                 | 0.0%                  |
| Child Development Apportionments                             |                | 8530         | 0.00                         | 0.00                 | 0.0%                  |
| Pass-Through Revenues from State Sources                     |                | 8587         | 0.00                         | 0.00                 | 0.0%                  |
| State Preschool  | 6105           | 8590         | 0.00                         | 0.00                 | 0.0%                  |
| All Other State Revenue                                      | All Other      | 8590         | 14,404,611.94                | 13,186,382.00        | -8.5%                 |
| <b>TOTAL, OTHER STATE REVENUE</b>                            |                |              | <b>14,404,611.94</b>         | <b>13,186,382.00</b> | <b>-8.5%</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         | 34,713.11                    | 33,300.00            | -4.1%                 |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 325.72                       | 0.00                 | -100.0%               |
| Fees and Contracts   |                |              |                              |                      |                       |
| Child Development Parent Fees                                |                | 8673         | 436,561.73                   | 499,000.00           | 14.3%                 |
| 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         | 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>471,600.56</b>            | <b>532,300.00</b>    | <b>12.9%</b>          |
| <b>TOTAL, REVENUES</b>                                       |                |              | <b>21,621,120.75</b>         | <b>20,377,177.00</b> | <b>-5.8%</b>          |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget   | Percent<br>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         | 90,898.36                    | 78,230.00           | -13.9%                |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>90,898.36</b>             | <b>78,230.00</b>    | <b>-13.9%</b>         |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Classified Instructional Salaries                      |                | 2100         | 0.00                         | 0.00                | 0.0%                  |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00                | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 422,407.67                   | 460,823.00          | 9.1%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 888,573.00                   | 960,555.00          | 8.1%                  |
| Other Classified Salaries                              |                | 2900         | 490.00                       | 449.00              | -8.4%                 |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,311,470.67</b>          | <b>1,421,827.00</b> | <b>8.4%</b>           |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 14,098.87                    | 10,382.00           | -26.4%                |
| PERS   |                | 3201-3202    | 148,877.96                   | 180,045.00          | 20.9%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 20,661.24                    | 22,160.00           | 7.3%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 375,029.12                   | 384,015.00          | 2.4%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 693.85                       | 747.00              | 7.7%                  |
| Workers' Compensation                                  |                | 3601-3602    | 29,449.96                    | 31,506.00           | 7.0%                  |
| 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    | 5,125.50                     | 4,620.00            | -9.9%                 |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>593,936.50</b>            | <b>633,475.00</b>   | <b>6.7%</b>           |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 5,929.00                     | 4,000.00            | -32.5%                |
| Books and Other Reference Materials                    |                | 4200         | 107.48                       | 0.00                | -100.0%               |
| Materials and Supplies                                 |                | 4300         | 65,516.81                    | 26,412.00           | -59.7%                |
| Noncapitalized Equipment                               |                | 4400         | 0.00                         | 0.00                | 0.0%                  |
| Food   |                | 4700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>71,553.29</b>             | <b>30,412.00</b>    | <b>-57.5%</b>         |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                      |                       |
| Subagreements for Services  |                | 5100         | 2,609,950.19                 | 1,640,778.00         | -37.1%                |
| Travel and Conferences  |                | 5200         | 198,272.93                   | 177,373.00           | -10.5%                |
| Dues and Memberships  |                | 5300         | 560.00                       | 977.00               | 74.5%                 |
| 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         | 129,613.86                   | 133,659.00           | 3.1%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 327,294.02                   | 303,200.00           | -7.4%                 |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 14,938,128.67                | 14,742,704.00        | -1.3%                 |
| Communications  |                | 5900         | 1,039.64                     | 1,600.00             | 53.9%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>18,204,859.31</b>         | <b>17,000,291.00</b> | <b>-6.6%</b>          |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                      |                       |
| Land  |                | 6100         | 0.00                         | 0.00                 | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                 | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Other Transfers Out   |                |              |                              |                      |                       |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00                 | 0.0%                  |
| Debt Service  |                |              |                              |                      |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                 | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                      |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 1,630,940.64                 | 1,610,065.00         | -1.3%                 |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>1,630,940.64</b>          | <b>1,610,065.00</b>  | <b>-1.3%</b>          |
| <b>TOTAL EXPENDITURES</b>   |                |              | <b>21,903,658.77</b>         | <b>20,774,300.00</b> | <b>-5.2%</b>          |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                              |                   |                       |
| From: General Fund   |                | 8911         | 282,538.02                   | 397,123.00        | 40.6%                 |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | <b>282,538.02</b>            | <b>397,123.00</b> | <b>40.6%</b>          |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                        |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                                       |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>USES</b>  |                |              |                              |                   |                       |
| All Other Financing Uses   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | <b>282,538.02</b>            | <b>397,123.00</b> | <b>40.6%</b>          |

| Description  | Function Codes | Object Codes        | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 6,744,908.25                 | 6,658,495.00      | -1.3%                 |
| 3) Other State Revenue   |                | 8300-8599           | 14,404,611.94                | 13,186,382.00     | -8.5%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 471,600.56                   | 532,300.00        | 12.9%                 |
| 5) TOTAL, REVENUES   |                |                     | 21,621,120.75                | 20,377,177.00     | -5.8%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 12,310,562.96                | 13,103,008.00     | 6.4%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 7,876,143.61                 | 5,975,205.00      | -24.1%                |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 1,630,940.64                 | 1,610,065.00      | -1.3%                 |
| 8) Plant Services  | 8000-8999      |                     | 86,011.56                    | 86,022.00         | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 21,903,658.77                | 20,774,300.00     | -5.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (282,538.02)                 | (397,123.00)      | 40.6%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 282,538.02                   | 397,123.00        | 40.6%                 |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 282,538.02                   | 397,123.00        | 40.6%                 |

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



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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 1,022,520.00                 | 1,022,520.00      | 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               | 133,004.64                   | 129,037.00        | -3.0%                 |
| 5) TOTAL REVENUES   |                |                         | 1,155,524.64                 | 1,151,557.00      | -0.3%                 |
| <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                         | 200.00            | New                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 35,859.28                    | 365,151.00        | 918.3%                |
| 6) Capital Outlay   |                | 6000-6999               | 1,128,686.74                 | 859,649.00        | -23.8%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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   |                |                         | 1,164,546.02                 | 1,225,000.00      | 5.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (9,021.38)                   | (73,443.00)       | 714.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 980,735.00                   | 980,735.00        | 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   |                |                         | 980,735.00                   | 980,735.00        | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 971,713.62                   | 907,292.00        | -6.6%                 |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 23,029,523.15                | 24,001,236.77     | 4.2%                  |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 23,029,523.15                | 24,001,236.77     | 4.2%                  |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 23,029,523.15                | 24,001,236.77     | 4.2%                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 24,001,236.77                | 24,908,528.77     | 3.8%                  |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 24,001,236.77                | 24,908,528.77     | 3.8%                  |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 23,947,561.37                |                   |                       |
| 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         | 13,665.36                    |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 155,641.80                   |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL ASSETS   |                |              | 24,116,868.53                |                   |                       |
| <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         | 115,631.76                   |                   |                       |
| 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  |                |              | 115,631.76                   |                   |                       |
| <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<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 24,001,236.77                |                   |                       |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>LCFF SOURCES</b>  |                |              |                              |                     |                       |
| LCFF Transfers   |                |              |                              |                     |                       |
| LCFF Transfers - Current Year                                  |                | 8091         | 1,022,520.00                 | 1,022,520.00        | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years                     |                | 8099         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, LCFF SOURCES</b>                                     |                |              | <b>1,022,520.00</b>          | <b>1,022,520.00</b> | <b>0.0%</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<br>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         | 132,284.26                   | 129,037.00          | -2.5%                 |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 720.38                       | 0.00                | -100.0%               |
| Other Local Revenue  |                |              |                              |                     |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>133,004.64</b>            | <b>129,037.00</b>   | <b>-3.0%</b>          |
| <b>TOTAL, REVENUES</b>   |                |              | <b>1,155,524.64</b>          | <b>1,151,557.00</b> | <b>-0.3%</b>          |

| Description                         | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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%                  |
| <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                         | 200.00            | New                   |
| Noncapitalized Equipment            |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>    |                |              | 0.00                         | 200.00            | New                   |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget   | Percent<br>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         | 35,859.28                    | 162,151.00          | 352.2%                |
| 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                         | 203,000.00          | New                   |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>35,859.28</b>             | <b>365,151.00</b>   | <b>918.3%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                     |                       |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 1,128,686.74                 | 859,649.00          | -23.8%                |
| Equipment   |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>1,128,686.74</b>          | <b>859,649.00</b>   | <b>-23.8%</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>1,164,546.02</b>          | <b>1,225,000.00</b> | <b>5.2%</b>           |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                           |                | 8919         | 980,735.00                   | 980,735.00        | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 980,735.00                   | 980,735.00        | 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>  |                |              |                              |                   |                       |
| 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>   |                |              |                              |                   |                       |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 980,735.00                   | 980,735.00        | 0.0%                  |



| Description  | Function Codes | Object Codes        | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 1,022,520.00                 | 1,022,520.00      | 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           | 133,004.64                   | 129,037.00        | -3.0%                 |
| 5) TOTAL REVENUES  |                |                     | 1,155,524.64                 | 1,151,557.00      | -0.3%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 1,164,546.02                 | 1,225,000.00      | 5.2%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL EXPENDITURES   |                |                     | 1,164,546.02                 | 1,225,000.00      | 5.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (9,021.38)                   | (73,443.00)       | 714.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 980,735.00                   | 980,735.00        | 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  |                |                     | 980,735.00                   | 980,735.00        | 0.0%                  |

| Description  | Function Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 971,713.62                   | 907,292.00        | -6.6%                 |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 23,029,523.15                | 24,001,236.77     | 4.2%                  |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 23,029,523.15                | 24,001,236.77     | 4.2%                  |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 23,029,523.15                | 24,001,236.77     | 4.2%                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 24,001,236.77                | 24,908,528.77     | 3.8%                  |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                | 9780         | 24,001,236.77                | 24,908,528.77     | 3.8%                  |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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               | 137,453.97                   | 131,861.00        | -4.1%                 |
| 5) TOTAL REVENUES   |                |                         | 137,453.97                   | 131,861.00        | -4.1%                 |
| <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,<br>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> |                |                         | 137,453.97                   | 131,861.00        | -4.1%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 1,121,062.00                 | 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   |                |                         | 1,121,062.00                 | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 1,258,515.97                 | 131,861.00        | -89.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 23,137,476.33                | 24,395,992.30     | 5.4%                  |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 23,137,476.33                | 24,395,992.30     | 5.4%                  |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 23,137,476.33                | 24,395,992.30     | 5.4%                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 24,395,992.30                | 24,527,853.30     | 0.5%                  |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 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         | 4,274,297.00                 | 4,274,297.00      | 0.0%                  |
| GASB 45ARC   | 0000           | 9780         | 4,274,297.00                 |                   |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 20,121,695.30                | 20,253,556.30     | 0.7%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 23,260,873.94                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit   |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 14,056.36                    |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 1,121,062.00                 |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS  |                |              | 24,395,992.30                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds   |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES   |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 24,395,992.30                |                   |                       |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 135,662.54                   | 131,861.00        | -2.8%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 1,791.43                     | 0.00              | -100.0%               |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>137,453.97</b>            | <b>131,861.00</b> | <b>-4.1%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>137,453.97</b>            | <b>131,861.00</b> | <b>-4.1%</b>          |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912         | 1,121,062.00                 | 0.00              | -100.0%               |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                         |                |              | <b>1,121,062.00</b>          | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                        |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a-b+e)</b>           |                |              | <b>1,121,062.00</b>          | <b>0.00</b>       | <b>-100.0%</b>        |



| Description  | Function Codes | Object Codes        | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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           | 137,453.97                   | 131,861.00        | -4.1%                 |
| 5) TOTAL REVENUES  |                |                     | 137,453.97                   | 131,861.00        | -4.1%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL EXPENDITURES   |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 137,453.97                   | 131,861.00        | -4.1%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 1,121,062.00                 | 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  |                |                     | 1,121,062.00                 | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 1,258,515.97                 | 131,861.00        | -89.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 23,137,476.33                | 24,395,992.30     | 5.4%                  |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 23,137,476.33                | 24,395,992.30     | 5.4%                  |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 23,137,476.33                | 24,395,992.30     | 5.4%                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 24,395,992.30                | 24,527,853.30     | 0.5%                  |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                | 9780         | 4,274,297.00                 | 4,274,297.00      | 0.0%                  |
| GASB 45ARC   | 0000           | 9780         | 4,274,297.00                 |                   |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 20,121,695.30                | 20,253,556.30     | 0.7%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | (1,445,520.23)               | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 31,717.90                    | 33,404.00         | 5.3%                  |
| 5) TOTAL, REVENUES  |                |                         | (1,413,802.33)               | 33,404.00         | -102.4%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 84,017.34                    | 295,000.00        | 251.1%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 84,017.34                    | 295,000.00        | 251.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,497,819.67)               | (261,596.00)      | -82.5%                |
| <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<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,497,819.67)               | (261,596.00)      | -82.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 5,631,957.86                 | 4,134,138.19      | -26.6%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 5,631,957.86                 | 4,134,138.19      | -26.6%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 5,631,957.86                 | 4,134,138.19      | -26.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 4,134,138.19                 | 3,872,542.19      | -6.3%                 |
| 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         | 4,134,138.19                 | 3,872,542.19      | -6.3%                 |
| 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<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 4,131,829.67                 |                   |                       |
| 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         | 2,572.28                     |                   |                       |
| 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  |                |              | 4,134,401.95                 |                   |                       |
| <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         | 263.76                       |                   |                       |
| 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   |                |              | 263.76                       |                   |                       |
| <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<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 4,134,138.19                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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         | (1,445,520.23)               | 0.00              | -100.0%               |
| Pass-Through Revenues from<br>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>                        |                |              | (1,445,520.23)               | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 31,386.80                    | 33,404.00         | 6.4%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 331.10                       | 0.00              | -100.0%               |
| <b>Other Local Revenue</b>                               |                |              |                              |                   |                       |
| 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>                        |                |              | 31,717.90                    | 33,404.00         | 5.3%                  |
| <b>TOTAL REVENUES</b>                                    |                |              | (1,413,802.33)               | 33,404.00         | -102.4%               |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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>                         |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 77,887.67                    | 195,000.00        | 150.4%                |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 6,129.67                     | 100,000.00        | 1531.4%               |
| 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>84,017.34</b>             | <b>295,000.00</b> | <b>251.1%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues  |                |              |                              |                   |                       |
| To Districts or Charter Schools   |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL EXPENDITURES</b>   |                |              | <b>84,017.34</b>             | <b>295,000.00</b> | <b>251.1%</b>         |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund<br>From: All Other Funds |                | 8913         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                     |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings       |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Long-Term Debt Proceeds                                       |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                                  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                             |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                   |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>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><br>(a - b + c + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | (1,445,520.23)               | 0.00              | -100.0%               |
| 4) Other Local Revenue   |                | 8600-8799           | 31,717.90                    | 33,404.00         | 5.3%                  |
| 5) TOTAL, REVENUES   |                |                     | (1,413,802.33)               | 33,404.00         | -102.4%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 84,017.34                    | 295,000.00        | 251.1%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 84,017.34                    | 295,000.00        | 251.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (1,497,819.67)               | (261,596.00)      | -82.5%                |
| <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  | Function Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,497,819.67)               | (261,596.00)      | -82.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 5,631,957.86                 | 4,134,138.19      | -26.6%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 5,631,957.86                 | 4,134,138.19      | -26.6%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 5,631,957.86                 | 4,134,138.19      | -26.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 4,134,138.19                 | 3,872,542.19      | -6.3%                 |
| 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  |                |              | 4,134,138.19                 | 3,872,542.19      | -6.3%                 |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>           | <b>Description</b>               | <b>2015-16<br/>Unaudited Actuals</b> | <b>2016-17<br/>Budget</b> |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710                      | State School Facilities Projects | 4,134,138.19                         | 3,872,542.19              |
| Total, Restricted Balance |                                  | 4,134,138.19                         | 3,872,542.19              |

| Description   | Resource Codes | Object Codes            | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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               | 2,109,456.93                 | 2,040,952.00      | -3.2%                 |
| 5) TOTAL, REVENUES  |                |                         | 2,109,456.93                 | 2,040,952.00      | -3.2%                 |
| <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               | 9,264.22                     | 10,000.00         | 7.9%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 785,586.45                   | 890,100.00        | 13.3%                 |
| 6) Capital Outlay   |                | 6000-6999               | 81,379.71                    | 195,000.00        | 139.6%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 876,230.38                   | 1,095,100.00      | 25.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,233,226.55                 | 945,852.00        | -23.3%                |
| <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               | 2,889,575.00                 | 800,000.00        | -72.3%                |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (2,889,575.00)               | (800,000.00)      | -72.3%                |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,656,348.45)               | 145,852.00        | -108.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,988,364.07                 | 2,332,015.62      | -41.5%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,988,364.07                 | 2,332,015.62      | -41.5%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,988,364.07                 | 2,332,015.62      | -41.5%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,332,015.62                 | 2,477,867.62      | 6.3%                  |
| 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  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 2,332,015.62                 | 2,477,867.62      | 6.3%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 1,100,867.08                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                             |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 2,000.00                     |                   |                       |
| c) in Revolving Fund  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent  |                | 9135         | 1,275,647.32                 |                   |                       |
| e) collections awaiting deposit   |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 145,925.92                   |                   |                       |
| 4) Due from Grantor Government  |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340         | 0.00                         |                   |                       |
| <b>1) TOTAL ASSETS</b>  |                |              | <b>2,524,440.32</b>          |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |                | 9490         | 0.00                         |                   |                       |
| <b>2) TOTAL DEFERRED OUTFLOWS</b>   |                |              | <b>0.00</b>                  |                   |                       |
| <b>I. LIABILITIES</b>   |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 192,424.70                   |                   |                       |
| 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                         |                   |                       |
| <b>6) TOTAL LIABILITIES</b>   |                |              | <b>192,424.70</b>            |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>   |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |                | 9690         | 0.00                         |                   |                       |
| <b>2) TOTAL DEFERRED INFLOWS</b>  |                |              | <b>0.00</b>                  |                   |                       |
| <b>K. FUND EQUITY</b>   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 2,332,015.62                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                     |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00                | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                     |                       |
| Pass-Through Revenues from<br>State Sources                    |                | 8587         | 0.00                         | 0.00                | 0.0%                  |
| California Clean Energy Jobs Act                               | 6230           | 8590         | 0.00                         | 0.00                | 0.0%                  |
| All Other State Revenue  | All Other      | 8590         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                     |                       |
| Other Local Revenue  |                |              |                              |                     |                       |
| Community Redevelopment Funds<br>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         | 2,064,342.09                 | 2,006,850.00        | -2.8%                 |
| Interest   |                | 8660         | 9,403.10                     | 10,002.00           | 6.4%                  |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 72.51                        | 0.00                | -100.0%               |
| Other Local Revenue  |                |              |                              |                     |                       |
| All Other Local Revenue  |                | 8699         | 35,639.23                    | 24,100.00           | -32.4%                |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>2,109,456.93</b>          | <b>2,040,952.00</b> | <b>-3.2%</b>          |
| <b>TOTAL REVENUES</b>  |                |              | <b>2,109,456.93</b>          | <b>2,040,952.00</b> | <b>-3.2%</b>          |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| PEB, Allocated                                       |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| PEB, Active Employees                                |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 9,264.22                     | 10,000.00         | 7.9%                  |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | <b>9,264.22</b>              | <b>10,000.00</b>  | <b>7.9%</b>           |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget   | Percent<br>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         | 180,936.01                   | 199,900.00          | 10.5%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 239,090.68                   | 260,500.00          | 9.0%                  |
| 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         | 365,559.76                   | 429,700.00          | 17.5%                 |
| Communications  |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>785,586.45</b>            | <b>890,100.00</b>   | <b>13.3%</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         | 81,379.71                    | 195,000.00          | 139.6%                |
| 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>81,379.71</b>             | <b>195,000.00</b>   | <b>139.6%</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>876,230.38</b>            | <b>1,095,100.00</b> | <b>25.0%</b>          |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 2,889,575.00                 | 800,000.00        | -72.3%                |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                        |                |              | 2,889,575.00                 | 800,000.00        | -72.3%                |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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><br>(a - b + c - d + e) |                |              | (2,889,575.00)               | (800,000.00)      | -72.3%                |

Unaudited Actuals

| Description  | Function Codes | Object Codes        | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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           | 2,109,456.93                 | 2,040,952.00      | -3.2%                 |
| 5) TOTAL REVENUES  |                |                     | 2,109,456.93                 | 2,040,952.00      | -3.2%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 876,230.38                   | 1,095,100.00      | 25.0%                 |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL EXPENDITURES   |                |                     | 876,230.38                   | 1,095,100.00      | 25.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 1,233,226.55                 | 945,852.00        | -23.3%                |
| <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           | 2,889,575.00                 | 800,000.00        | -72.3%                |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES  |                |                     | (2,889,575.00)               | (800,000.00)      | -72.3%                |

| Description  | Function Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (1,656,348.45)               | 145,852.00        | -108.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 3,988,364.07                 | 2,332,015.62      | -41.5%                |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 3,988,364.07                 | 2,332,015.62      | -41.5%                |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 3,988,364.07                 | 2,332,015.62      | -41.5%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 2,332,015.62                 | 2,477,867.62      | 6.3%                  |
| 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  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                | 9780         | 2,332,015.62                 | 2,477,867.62      | 6.3%                  |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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               | 5,975.17                     | 5,300.00          | -11.3%                |
| 5) TOTAL, REVENUES  |                |                         | 5,975.17                     | 5,300.00          | -11.3%                |
| <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,<br>7400-7499 | 2,317,425.00                 | 845,200.00        | -63.5%                |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 2,317,425.00                 | 845,200.00        | -63.5%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,311,449.83)               | (839,900.00)      | -63.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 2,889,575.00                 | 800,000.00        | -72.3%                |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 2,889,575.00                 | 800,000.00        | -72.3%                |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 578,125.17                   | (39,900.00)       | -106.9%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 984,019.81                   | 1,562,144.98      | 58.8%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 984,019.81                   | 1,562,144.98      | 58.8%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 984,019.81                   | 1,562,144.98      | 58.8%                 |
| 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         | 1,562,144.98                 | 1,522,244.98      | -2.6%                 |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>  |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury   |                | 9110         | 903,626.62                   |                   |                       |
| 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         | 657,972.30                   |                   |                       |
| e) collections awaiting deposit   |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200         | 546.06                       |                   |                       |
| 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  |                |              | 1,562,144.98                 |                   |                       |
| <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<br>(must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 1,562,144.98                 |                   |                       |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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>  |                |              |                              |                   |                       |
| 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>  |                |              |                              |                   |                       |
| Interest  |                | 8660         | 5,974.88                     | 5,300.00          | -11.3%                |
| Net Increase (Decrease) in the Fair Value of Investments          |                | 8662         | 0.29                         | 0.00              | -100.0%               |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue   |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | 5,975.17                     | 5,300.00          | -11.3%                |
| <b>TOTAL REVENUES</b>   |                |              | 5,975.17                     | 5,300.00          | -11.3%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 467,425.00                   | 445,200.00        | -4.8%                 |
| Other Debt Service - Principal                                    |                | 7439         | 1,850,000.00                 | 400,000.00        | -78.4%                |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 2,317,425.00                 | 845,200.00        | -63.5%                |
| <b>TOTAL EXPENDITURES</b>   |                |              | 2,317,425.00                 | 845,200.00        | -63.5%                |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                           |                | 8919         | 2,889,575.00                 | 800,000.00        | -72.3%                |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 2,889,575.00                 | 800,000.00        | -72.3%                |
| <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   |                |              |                              |                   |                       |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                       |                | 8971         | 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>   |                |              |                              |                   |                       |
| 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><br>(a - b + c - d + e) |                |              | 2,889,575.00                 | 800,000.00        | -72.3%                |

| Description  | Function Codes | Object Codes        | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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           | 5,975.17                     | 5,300.00          | -11.3%                |
| 5) TOTAL REVENUES  |                |                     | 5,975.17                     | 5,300.00          | -11.3%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 2,317,425.00                 | 845,200.00        | -63.5%                |
| 10) TOTAL EXPENDITURES   |                |                     | 2,317,425.00                 | 845,200.00        | -63.5%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (2,311,449.83)               | (839,900.00)      | -63.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 2,889,575.00                 | 800,000.00        | -72.3%                |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES  |                |                     | 2,889,575.00                 | 800,000.00        | -72.3%                |

| Description  | Function Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 578,125.17                   | (39,900.00)       | -106.9%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 984,019.81                   | 1,562,144.98      | 58.8%                 |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 984,019.81                   | 1,562,144.98      | 58.8%                 |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 984,019.81                   | 1,562,144.98      | 58.8%                 |
| 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 (by Resource/Object)                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                | 9780         | 1,562,144.98                 | 1,522,244.98      | -2.6%                 |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



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

| Description   | Resource Codes | Object Codes            | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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               | 2,032,294.03                 | 1,996,611.00      | -1.8%                 |
| 5) TOTAL REVENUES   |                |                         | 2,032,294.03                 | 1,996,611.00      | -1.8%                 |
| <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               | 1,658,917.70                 | 1,314,132.00      | -20.8%                |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 101,978.24                   | 100,000.00        | -1.9%                 |
| 6) Depreciation   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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   |                |                         | 1,760,895.94                 | 1,414,132.00      | -19.7%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 271,398.09                   | 582,479.00        | 114.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 271,398.09                   | 582,479.00        | 114.6%                |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,494,291.15                 | 3,765,689.24      | 7.8%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,494,291.15                 | 3,765,689.24      | 7.8%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 3,494,291.15                 | 3,765,689.24      | 7.8%                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 3,765,689.24                 | 4,348,168.24      | 15.5%                 |
| Components of Ending Net Position                              |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets                            |                | 9796         | 3,765,689.24                 | 4,348,168.24      | 15.5%                 |
| b) Restricted Net Position                                     |                | 9797         | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position                                   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 3,982,000.96                 |                   |                       |
| 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         | 203,720.00                   |                   |                       |
| e) collections awaiting deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 2,265.93                     |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                     |                |              |                              |                   |                       |
| a) Land   |                | 9410         | 0.00                         |                   |                       |
| b) Land Improvements                                |                | 9420         | 0.00                         |                   |                       |
| c) Accumulated Depreciation - Land Improvements     |                | 9425         | 0.00                         |                   |                       |
| d) Buildings  |                | 9430         | 0.00                         |                   |                       |
| e) Accumulated Depreciation - Buildings             |                | 9435         | 0.00                         |                   |                       |
| f) Equipment  |                | 9440         | 0.00                         |                   |                       |
| g) Accumulated Depreciation - Equipment             |                | 9445         | 0.00                         |                   |                       |
| h) Work in Progress                                 |                | 9450         | 0.00                         |                   |                       |
| 10) TOTAL ASSETS                                    |                |              | 4,187,986.89                 |                   |                       |
| <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<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>I. LIABILITIES</b>                            |                |              |                              |                   |                       |
| 1) Accounts Payable                              |                | 9500         | 422,297.65                   |                   |                       |
| 2) Due to Grantor Governments                    |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                            |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                 |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                              |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                         |                |              |                              |                   |                       |
| a) Net Pension Liability                         |                | 9663         | 0.00                         |                   |                       |
| b) Net OPEB Obligation                           |                | 9664         | 0.00                         |                   |                       |
| c) Compensated Absences                          |                | 9665         | 0.00                         |                   |                       |
| d) COPs Payable                                  |                | 9666         | 0.00                         |                   |                       |
| e) Capital Leases Payable                        |                | 9667         | 0.00                         |                   |                       |
| f) Lease Revenue Bonds Payable                   |                | 9668         | 0.00                         |                   |                       |
| g) Other General Long-Term Liabilities           |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES                            |                |              | 422,297.65                   |                   |                       |
| <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) |                |              | 3,765,689.24                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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         | 21,473.56                    | 20,599.00         | -4.1%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 230.47                       | 0.00              | -100.0%               |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| In-District Premiums/<br>Contributions                   |                | 8674         | 2,010,590.00                 | 1,976,012.00      | -1.7%                 |
| 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>                        |                |              | 2,032,294.03                 | 1,996,611.00      | -1.8%                 |
| <b>TOTAL REVENUES</b>                                    |                |              | 2,032,294.03                 | 1,996,611.00      | -1.8%                 |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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%                  |
| ASDI/Medicare/Alternative                              |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 1,658,917.70                 | 1,314,132.00      | -20.8%                |
| 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>                        |                |              | 1,658,917.70                 | 1,314,132.00      | -20.8%                |
| <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<br>Unaudited Actuals | 2016-17<br>Budget   | Percent<br>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    | 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 - Interfund                          |                | 5750         | 0.00                         | 0.00                | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 101,978.24                   | 100,000.00          | -1.9%                 |
| Communications   |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>            |                |              | <b>101,978.24</b>            | <b>100,000.00</b>   | <b>-1.9%</b>          |
| <b>DEPRECIATION</b>  |                |              |                              |                     |                       |
| Depreciation Expense   |                | 6900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, DEPRECIATION</b>                                     |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>TOTAL EXPENSES</b>  |                |              | <b>1,760,895.94</b>          | <b>1,414,132.00</b> | <b>-19.7%</b>         |



| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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>                         |                |              |                              |                   |                       |
| 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>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<br/>(c+d+e)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>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           | 2,032,294.03                 | 1,996,611.00      | -1.8%                 |
| 5) TOTAL, REVENUES   |                |                     | 2,032,294.03                 | 1,996,611.00      | -1.8%                 |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 1,760,895.94                 | 1,414,132.00      | -19.7%                |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                     | 1,760,895.94                 | 1,414,132.00      | -19.7%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 271,398.09                   | 582,479.00        | 114.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 271,398.09                   | 582,479.00        | 114.6%                |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,494,291.15                 | 3,765,689.24      | 7.8%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,494,291.15                 | 3,765,689.24      | 7.8%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 3,494,291.15                 | 3,765,689.24      | 7.8%                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              |                              |                   |                       |
| Components of Ending Net Position                              |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets                            |                | 9796         | 3,765,689.24                 | 4,348,168.24      | 15.5%                 |
| b) Restricted Net Position                                     |                | 9797         | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position                                   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description  | 2015-16 Unaudited Actuals |            |            | 2016-17 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  |                           |            |            |                   |                      |                      |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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><br>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>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools  |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]  |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <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  |
| <b>B. COUNTY OFFICE OF EDUCATION</b>   |                           |                   |                   |                   |                      |                   |
| <b>1. County Program Alternative Education ADA</b>   |                           |                   |                   |                   |                      |                   |
| a. County Group Home and Institution Pupils  | 0.00                      | 0.00              | 0.00              | 0.00              | 0.00                 | 0.00              |
| b. Juvenile Halls, Homes, and Camps  | 530.97                    | 518.72            | 518.72            | 391.00            | 391.00               | 391.00            |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]  | 2,247.80                  | 2,235.50          | 2,235.50          | 1,845.00          | 1,845.00             | 1,845.00          |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>   | <b>2,778.77</b>           | <b>2,754.22</b>   | <b>2,754.22</b>   | <b>2,236.00</b>   | <b>2,236.00</b>      | <b>2,236.00</b>   |
| <b>2. District Funded County Program ADA</b>   |                           |                   |                   |                   |                      |                   |
| a. County Community Schools  | 3,602.95                  | 3,259.08          | 3,602.95          | 3,375.00          | 3,375.00             | 3,375.00          |
| b. Special Education-Special Day Class   | 375.90                    | 378.13            | 375.90            | 393.03            | 393.03               | 393.03            |
| c. Special Education-NPS/LCI   | 0.00                      | 0.00              | 0.00              | 0.00              | 0.00                 | 0.00              |
| d. Special Education Extended Year   | 39.46                     | 39.46             | 39.46             | 39.77             | 39.77                | 39.77             |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day<br>Opportunity Classes, Specialized Secondary<br>Schools, Technical, Agricultural, and Natural<br>Resource Conservation Schools | 0.00                      | 0.00              | 0.00              | 0.00              | 0.00                 | 0.00              |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]  | 0.00                      | 0.00              | 0.00              | 0.00              | 0.00                 | 0.00              |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>   | <b>4,018.31</b>           | <b>3,676.67</b>   | <b>4,018.31</b>   | <b>3,807.80</b>   | <b>3,807.80</b>      | <b>3,807.80</b>   |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | <b>6,797.08</b>           | <b>6,430.89</b>   | <b>6,772.53</b>   | <b>6,043.80</b>   | <b>6,043.80</b>      | <b>6,043.80</b>   |
| <b>4. Adults in Correctional Facilities</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>5. County Operations Grant ADA</b>  | <b>475,920.36</b>         | <b>474,803.37</b> | <b>474,803.37</b> | <b>478,870.34</b> | <b>478,870.34</b>    | <b>478,870.34</b> |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |                   |                   |                   |                      |                   |

| Description   | 2015-16 Unaudited Actuals |            |            | 2016-17 Budget    |                      |                      |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|   | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.<br>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   | 40.39                     | 52.52      | 40.39      | 264.00            | 264.00               | 264.00               |
| 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>  | 40.39                     | 52.52      | 40.39      | 264.00            | 264.00               | 264.00               |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 40.39                     | 52.52      | 40.39      | 264.00            | 264.00               | 264.00               |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools  |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 40.39                     | 52.52      | 40.39      | 264.00            | 264.00               | 264.00               |

|   | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases  | Decreases    | Ending Balance June 30 |
|---|--------------------------|---------------------------------|------------------------|------------|--------------|------------------------|
| <b>Governmental Activities:</b>             |                          |                                 |                        |            |              |                        |
| Capital assets not being depreciated:       |                          |                                 |                        |            |              |                        |
| Land  | 28,641,314.57            |                                 | 28,641,314.57          |            |              | 28,641,314.57          |
| Work in Progress                            | 4,850,569.29             | 55,059.71                       | 4,905,629.00           |            |              | 4,905,629.00           |
| Total capital assets not being depreciated  | 33,491,883.86            | 55,059.71                       | 33,546,943.57          | 0.00       | 0.00         | 33,546,943.57          |
| Capital assets being depreciated:           |                          |                                 |                        |            |              |                        |
| Land Improvements                           | 4,511,925.09             |                                 | 4,511,925.09           |            |              | 4,511,925.09           |
| Buildings                                   | 78,380,187.53            | (15,733.53)                     | 78,364,454.00          |            |              | 78,364,454.00          |
| Equipment                                   | 12,440,158.30            | 375,049.70                      | 12,815,208.00          | 584,742.55 | 69,047.77    | 13,330,902.78          |
| Total capital assets being depreciated      | 95,332,270.92            | 359,316.17                      | 95,691,587.09          | 584,742.55 | 69,047.77    | 96,207,281.87          |
| Accumulated Depreciation for:               |                          |                                 |                        |            |              |                        |
| Land Improvements                           | (2,414,481.00)           | (188,275.00)                    | (2,602,756.00)         |            |              | (2,602,756.00)         |
| Buildings                                   | (20,792,643.00)          | (2,149,864.00)                  | (22,942,507.00)        |            |              | (22,942,507.00)        |
| Equipment                                   | (7,729,444.74)           | (935,553.26)                    | (8,664,998.00)         |            | (118,435.00) | (8,546,563.00)         |
| Total accumulated depreciation              | (30,936,568.74)          | (3,273,692.26)                  | (34,210,261.00)        | 0.00       | (118,435.00) | (34,091,826.00)        |
| Total capital assets being depreciated, net | 64,395,702.18            | (2,914,376.09)                  | 61,481,326.09          | 584,742.55 | (49,387.23)  | 62,115,455.87          |
| Governmental activity capital assets, net   | 97,887,586.04            | (2,859,316.38)                  | 95,028,269.66          | 584,742.55 | (49,387.23)  | 95,662,399.44          |
| <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                   |
| Capital assets being depreciated:           |                          |                                 |                        |            |              |                        |
| Land Improvements                           | 0.00                     | 0.00                            | 0.00                   | 0.00       | 0.00         | 0.00                   |
| Buildings                                   |                          |                                 | 0.00                   |            |              | 0.00                   |
| Equipment                                   |                          |                                 | 0.00                   |            |              | 0.00                   |
| Total capital assets being depreciated      | 0.00                     | 0.00                            | 0.00                   | 0.00       | 0.00         | 0.00                   |
| Accumulated Depreciation for:               |                          |                                 |                        |            |              |                        |
| Land Improvements                           |                          |                                 | 0.00                   |            |              | 0.00                   |
| Buildings                                   |                          |                                 | 0.00                   |            |              | 0.00                   |
| Equipment                                   |                          |                                 | 0.00                   |            |              | 0.00                   |
| Total accumulated depreciation              | 0.00                     | 0.00                            | 0.00                   | 0.00       | 0.00         | 0.00                   |
| Total capital assets being depreciated, net | 0.00                     | 0.00                            | 0.00                   | 0.00       | 0.00         | 0.00                   |
| Business-type activity capital assets, net  | 0.00                     | 0.00                            | 0.00                   | 0.00       | 0.00         | 0.00                   |



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           |
|-------|--|-----------------|
| GANN  | Adjustments to Appropriations Limit Per Government Code Section 7902.1<br>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. | \$1,238,420.04  |
|       | Adjusted Appropriations Limit  | \$93,939,779.20 |
|       | Appropriations Subject to Limit<br>These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.   | \$93,939,779.20 |
| ICR   | Preliminary Proposed Indirect Cost Rate<br>Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.  | 9.33%           |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination<br>If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages:  | MOE Met         |
|       | MOE Deficiency Percentage - Based on Total Expenditures  |                 |
|       | MOE Deficiency Percentage - Based on Expenditures Per ADA  |                 |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed \_\_\_\_\_

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

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:

Renee Hendrick

Name

Associate Superintendent, Administrative Serv

Title

(714) 966-4061

Telephone

rhendrick@ocde.us

E-mail Address

|  | 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               |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| State School Building Loans Payable            |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Certificates of Participation Payable          | 15,088,000.00            |                                 | 15,088,000.00          |            | 1,850,000.00 | 13,238,000.00          | 400,000.00                  |
| Capital Leases Payable                         |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Lease Revenue Bonds Payable                    |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Other General Long-Term Debt                   |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Net Pension Liability                          |                          | 120,537,410.00                  | 120,537,410.00         |            |              | 120,537,410.00         |                             |
| Net OPEB Obligation                            | 4,201,272.00             | (65,676.00)                     | 4,135,596.00           | 138,701.00 |              | 4,274,297.00           |                             |
| Compensated Absences Payable                   | 2,007,438.00             | (270,304.00)                    | 1,737,134.00           |            | 190,143.00   | 1,546,991.00           |                             |
| Governmental activities long-term liabilities  | 21,296,710.00            | 120,201,430.00                  | 141,498,140.00         | 138,701.00 | 2,040,143.00 | 139,596,698.00         | 400,000.00                  |
| <b>Business-Type Activities:</b>               |                          |                                 |                        |            |              |                        |                             |
| General Obligation Bonds Payable               |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| State School Building Loans Payable            |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Certificates of Participation Payable          |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Capital Leases Payable                         |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Lease Revenue Bonds Payable                    |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Other General Long-Term Debt                   |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Net Pension Liability                          |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Net OPEB Obligation                            |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Compensated Absences Payable                   |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Business-type activities long-term liabilities | 0.00                     | 0.00                            | 0.00                   | 0.00       | 0.00         | 0.00                   | 0.00                        |

|   | 2015-16 Calculations          |              |                     | 2016-17 Calculations           |              |                     |
|---|-------------------------------|--------------|---------------------|--------------------------------|--------------|---------------------|
|   | Extracted Data                | Adjustments* | Entered Data/Totals | Extracted Data                 | Adjustments* | Entered Data/Totals |
| <b>A. PRIOR YEAR DATA</b>   | <b>2014-15 Actual</b>         |              |                     | <b>2015-16 Actual</b>          |              |                     |
| (2014-15 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE)<br>PRIOR YEAR APPROPRIATIONS LIMIT  |                               |              |                     |                                |              |                     |
| 1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)  | 107,204,302.39                |              | 107,204,302.39      |                                |              | 93,939,779.20       |
| 2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)   |                               |              | 0.00                |                                |              | 0.00                |
| 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)   | 107,204,302.39                | 0.00         | 107,204,302.39      |                                |              | 93,939,779.20       |
| PRIOR YEAR GANN ADA   |                               |              |                     |                                |              |                     |
| 4. Program ADA (Preload/Line B3, PY column)   | 3,370.02                      |              | 3,370.02            |                                |              | 2,806.74            |
| 5. Other ADA (Preload/Line B4, PY column)   | 478,402.45                    |              | 478,402.45          |                                |              | 474,803.37          |
| <b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>  | <b>Adjustments to 2014-15</b> |              |                     | <b>Adjustments to 2015-16</b>  |              |                     |
| <b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>  |                               |              |                     |                                |              |                     |
| 6. Reorganizations and Other Transfers  |                               |              |                     |                                |              |                     |
| 7. Temporary Voter Approved Increases   |                               |              |                     |                                |              |                     |
| 8. Less: Lapses of Voter Approved Increases   |                               |              |                     |                                |              |                     |
| 9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)  |                               |              | 0.00                |                                |              | 0.00                |
| 10. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A9)   | 0.00                          |              | 0.00                | 0.00                           |              | 0.00                |
| 11. Adjustments to Other Services Portion (Lines A9 minus A10)  |                               |              | 0.00                |                                |              | 0.00                |
| <b>ADJUSTMENTS TO PRIOR YEAR ADA</b><br>(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above) |                               |              |                     |                                |              |                     |
| 12. Adjustments to Program ADA  |                               |              |                     |                                |              |                     |
| 13. Adjustments to Other ADA  |                               |              |                     |                                |              |                     |
| <b>B. CURRENT YEAR GANN ADA</b>   | <b>2015-16 Annual Report</b>  |              |                     | <b>2016-17 Annual Estimate</b> |              |                     |
| <b>CURRENT YEAR PROGRAM ADA</b><br>(2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)          |                               |              |                     |                                |              |                     |
| 1. Total County Program ADA (Form A, Line B1d)  | 2,754.22                      |              | 2,754.22            | 2,236.00                       |              | 2,236.00            |
| 2. Total Charter Schools ADA (Form A, Line C9)  | 52.52                         |              | 52.52               | 264.00                         |              | 264.00              |
| 3. Total Current Year ADA (Lines B1 through B2)   | 2,806.74                      | 0.00         | 2,806.74            | 2,500.00                       | 0.00         | 2,500.00            |
|   | <b>2015-16 P2 Report</b>      |              |                     | <b>2016-17 P2 Estimate</b>     |              |                     |
| <b>CURRENT YEAR OTHER ADA</b>   |                               |              |                     |                                |              |                     |
| 4. Total District Gann ADA (District Form GANN, Line B3)  |                               |              | 474,803.37          |                                |              | 478,870.34          |
| <b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>  | <b>2015-16 Actual</b>         |              |                     | <b>2016-17 Budget</b>          |              |                     |
| <b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>   |                               |              |                     |                                |              |                     |
| 1. Homeowners' Exemption (Object 8021)  | 557,485.57                    |              | 557,485.57          | 557,485.00                     |              | 557,485.00          |
| 2. Timber Yield Tax (Object 8022)   | 10.91                         |              | 10.91               | 12.00                          |              | 12.00               |
| 3. Other Subventions/In-Lieu Taxes (Object 8029)  | 0.00                          |              | 0.00                | 0.00                           |              | 0.00                |
| 4. Secured Roll Taxes (Object 8041)   | 80,611,465.14                 |              | 80,611,465.14       | 80,359,714.00                  |              | 80,359,714.00       |
| 5. Unsecured Roll Taxes (Object 8042)   | 2,718,037.83                  |              | 2,718,037.83        | 2,623,568.00                   |              | 2,623,568.00        |
| 6. Prior Years' Taxes (Object 8043)   | 1,816,237.50                  |              | 1,816,237.50        | 1,814,422.00                   |              | 1,814,422.00        |
| 7. Supplemental Taxes (Object 8044)   | 2,066,301.66                  |              | 2,066,301.66        | 1,919,577.00                   |              | 1,919,577.00        |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  | (202,885.53)                  |              | (202,885.53)        | 118,788.00                     |              | 118,788.00          |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048)   | 0.00                          |              | 0.00                | 0.00                           |              | 0.00                |
| 10. Receipts from County Bd. of Supervisors (Object 8070)   | 0.00                          |              | 0.00                | 0.00                           |              | 0.00                |
| 11. Other In-Lieu Taxes (Object 8082)   | 0.00                          |              | 0.00                | 0.00                           |              | 0.00                |
| 12. Comm. Redevelopment Funds (Objects 8047 & 8625)   | 7,345,590.90                  |              | 7,345,590.90        | 5,672,704.00                   |              | 5,672,704.00        |
| 13. Parcel Taxes (Object 8621)  | 0.00                          |              | 0.00                | 0.00                           |              | 0.00                |
| 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)   | 0.00                          |              | 0.00                | 0.00                           |              | 0.00                |
| 15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)  | 0.00                          |              | 0.00                | 0.00                           |              | 0.00                |
| 16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)  | 121,084.00                    |              | 121,084.00          | 0.00                           |              | 0.00                |
| 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)  | 95,033,327.98                 | 0.00         | 95,033,327.98       | 93,066,270.00                  | 0.00         | 93,066,270.00       |

|  | 2015-16 Calculations |              |                     | 2016-17 Calculations |              |                     |
|--|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
|  | Extracted Data       | Adjustments* | Entered Data/Totals | Extracted Data       | Adjustments* | Entered Data/Totals |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62)  |                      |              |                     |                      |              |                     |
| 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)               |                      |              |                     |                      |              |                     |
| 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)   | 95,033,327.98        | 0.00         | 95,033,327.98       | 93,066,270.00        | 0.00         | 93,066,270.00       |
| <b>EXCLUDED APPROPRIATIONS</b>   |                      |              |                     |                      |              |                     |
| 20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)   |                      |              | 1,459,044.72        |                      |              | 1,549,777.00        |
| OTHER EXCLUSIONS   |                      |              |                     |                      |              |                     |
| 21. Americans with Disabilities Act  |                      |              |                     |                      |              |                     |
| 22. Unreimbursed Court Mandated Desegregation Costs  |                      |              |                     |                      |              |                     |
| 23. Other Unfunded Court-ordered or Federal Mandates   |                      |              |                     |                      |              |                     |
| 24. TOTAL EXCLUSIONS (Lines C20 through C23)   |                      |              | 1,459,044.72        |                      |              | 1,549,777.00        |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>   |                      |              |                     |                      |              |                     |
| 25. LCFF - CY (objects 8011 and 8012)  | 22,554,256.00        |              | 22,554,256.00       | 7,120,398.00         |              | 7,120,398.00        |
| 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)   | 359,158.00           |              | 359,158.00          | 0.00                 |              | 0.00                |
| 27. TOTAL STATE AID RECEIVED (Line C25 plus C26)   | 22,913,414.00        | 0.00         | 22,913,414.00       | 7,120,398.00         | 0.00         | 7,120,398.00        |
| <b>DATA FOR INTEREST CALCULATION</b>   |                      |              |                     |                      |              |                     |
| 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)  | 222,533,482.80       |              | 222,533,482.80      | 195,570,956.00       |              | 195,570,956.00      |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)                         | 852,579.52           |              | 852,579.52          | 766,675.00           |              | 766,675.00          |
| <b>APPROPRIATIONS LIMIT CALCULATIONS</b>   |                      |              |                     |                      |              |                     |
| <b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>   |                      |              |                     |                      |              |                     |
| 1. Revised Prior Year Program Limit (Lines A1 plus A10)  |                      |              | 107,204,302.39      |                      |              | 93,939,779.20       |
| 2. Inflation Adjustment  |                      |              | 1.0382              |                      |              | 1.0537              |
| 3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)                |                      |              | 0.8329              |                      |              | 0.8907              |
| 4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)  |                      |              | 92,701,359.16       |                      |              | 88,165,356.40       |
| 5. Revised Prior Year Other Services Limit (Lines A2 plus A11)   |                      |              | 0.00                |                      |              | 0.00                |
| 6. Inflation Adjustment  |                      |              | 1.0382              |                      |              | 1.0537              |
| 7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)               |                      |              | 0.9925              |                      |              | 1.0086              |
| 8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)   |                      |              | 0.00                |                      |              | 0.00                |
| 9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)   |                      |              | 92,701,359.16       |                      |              | 88,165,356.40       |
| <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>   |                      |              |                     |                      |              |                     |
| 10. Local Revenues Excluding Interest (Line C19)   |                      |              | 95,033,327.98       |                      |              | 93,066,270.00       |
| 11. Preliminary State Aid Calculation  |                      |              |                     |                      |              |                     |
| a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)  |                      |              | 0.00                |                      |              | 0.00                |
| 12. Local Revenues in Proceeds of Taxes  |                      |              |                     |                      |              |                     |
| a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])                   |                      |              | 365,495.94          |                      |              | 366,273.18          |
| b. Total Local Proceeds of Taxes (Lines D10 plus D12a)   |                      |              | 95,398,823.92       |                      |              | 93,432,543.18       |
| 13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero) |                      |              | 0.00                |                      |              | 0.00                |
| 14. Total Appropriations Subject to the Limit  |                      |              |                     |                      |              |                     |
| a. Local Revenues (Line D12b)  |                      |              | 95,398,823.92       |                      |              |                     |
| b. State Subventions (Line D13)  |                      |              | 0.00                |                      |              |                     |
| c. Less: Excluded Appropriations (Line C24)  |                      |              | 1,459,044.72        |                      |              |                     |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)                                     |                      |              | 93,939,779.20       |                      |              |                     |

|  | 2015-16 Calculations |                       |                     | 2016-17 Calculations  |              |                     |
|--|----------------------|-----------------------|---------------------|-----------------------|--------------|---------------------|
|  | Extracted Data       | Adjustments*          | Entered Data/Totals | Extracted Data        | Adjustments* | Entered Data/Totals |
| <b>15. Adjustments to the Limit Per Government Code Section 7902.1</b><br>(Line D14d minus D9; if negative, then zero)<br><br>If not zero report amount to:<br>Michael Cohen, Director<br>State Department of Finance<br>Attention: School Gann Limits<br>State Capitol, Room 1145<br>Sacramento, CA 95814 |                      |                       | 1,238,420.04        |                       |              |                     |
| <b>16. Apply to Program and Other Services</b>   |                      |                       |                     |                       |              |                     |
| a. Program Portion of Adjustment<br>(Lines [D4 divided by D9] times D15)   | 1,238,420.04         |                       | 1,238,420.04        |                       |              |                     |
| b. Other Services Portion of Adjustment<br>(Lines D15 minus D16a)  |                      |                       | 0.00                |                       |              |                     |
| c. Final Program Portion of Limit (Lines D4 plus D16a)   |                      |                       | 93,939,779.20       |                       |              |                     |
| d. Final Other Services Portion of Limit<br>(Lines D8 plus D16b)   |                      |                       | 0.00                |                       |              |                     |
| <b>SUMMARY</b>   |                      |                       |                     |                       |              |                     |
|  |                      | <b>2015-16 Actual</b> |                     | <b>2016-17 Budget</b> |              |                     |
| <b>17. Adjusted Appropriations Limit</b><br>(Lines D16c plus D16d)   |                      |                       | 93,939,779.20       |                       |              | 88,165,356.40       |
| <b>18. Appropriations Subject to the Limit</b><br>(Line D14d)  |                      |                       | 93,939,779.20       |                       |              |                     |

\* Please provide below an explanation for each entry in the adjustments column.

Renee Hendrick, Associate Superintendent, Administrative Services  
Gann Contact Person

(714) 966-4061  
Contact Phone Number

**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) 12,223,199.55
- 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) 133,256,762.29

**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) 9.17%

**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. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

|   |               |
|---|---------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 10,166,900.54 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 5,004,577.35  |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 0.00          |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 0.00          |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 515,448.98    |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 450,601.27    |
| 7. Adjustment for Employment Separation Costs   |               |
| a. Plus: Normal Separation Costs (Part II, Line A)  | 0.00          |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)  | 0.00          |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)  | 16,137,528.14 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | 56,283.46     |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 16,193,811.60 |

**B. Base Costs**

|   |                |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 70,570,838.25  |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 55,230,821.07  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  | 12,929,126.01  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 0.00           |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 0.00           |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)  | 0.00           |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 1,638,480.76   |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 0.00           |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 3,414,823.77   |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 2,079,204.88   |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 5,105,586.74   |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 4,919,826.33   |
| 13. Adjustment for Employment Separation Costs  |                |
| a. Less: Normal Separation Costs (Part II, Line A)  | 0.00           |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  | 0.00           |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 0.00           |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 17,662,767.94  |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 0.00           |
| 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)   | 173,551,475.75 |

**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)**

9.30%

**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)**

9.33%



**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>16,137,528.14</u>  |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                       |
| 1. Carry-forward adjustment from the second prior year   | <u>6,977.12</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 (9.27%) times Part III, Line B18); zero if negative   | <u>56,283.46</u>      |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.27%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.27%) times Part III, Line B18); zero if positive  | <u>0.00</u>           |
| <b>Preliminary carry-forward adjustment (Line C1 or C2)</b>  | <u>56,283.46</u>      |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |                       |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                       |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:   | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:  | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3  | <u>1</u>              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | <u>56,283.46</u>      |

Approved indirect cost rate: 9.27%  
Highest rate used in any program: 9.27%

| Fund | Resource | Eligible Expenditures<br>(Objects 1000-5999<br>except Object 5100) | Indirect Costs Charged<br>(Objects 7310 and 7350) | Rate<br>Used |
|------|----------|--|---|--------------|
| 01   | 3010     | 2,421,480.45   | 224,471.22  | 9.27%        |
| 01   | 3025     | 1,832,207.91   | 169,845.67  | 9.27%        |
| 01   | 3310     | 1,398,099.00   | 129,603.78  | 9.27%        |
| 01   | 3315     | 34,914.00  | 2,786.65  | 7.98%        |
| 01   | 3316     | 71,628.55  | 6,639.97  | 9.27%        |
| 01   | 3320     | 30,060.99  | 2,786.65  | 9.27%        |
| 01   | 3385     | 618,874.58   | 57,281.16   | 9.26%        |
| 01   | 3550     | 69,573.33  | 6,449.45  | 9.27%        |
| 01   | 4035     | 43,716.40  | 4,052.51  | 9.27%        |
| 01   | 4050     | 354,085.14   | 32,823.68   | 9.27%        |
| 01   | 4123     | 23,809.53  | 2,207.14  | 9.27%        |
| 01   | 4201     | 515.23   | 47.77   | 9.27%        |
| 01   | 4203     | 130,250.87   | 9,469.23  | 7.27%        |
| 01   | 5035     | 204,336.96   | 18,942.04   | 9.27%        |
| 01   | 5037     | 2,356,480.12   | 218,445.69  | 9.27%        |
| 01   | 5310     | 774,688.58   | 71,813.63   | 9.27%        |
| 01   | 5630     | 189,576.08   | 17,573.70   | 9.27%        |
| 01   | 5640     | 1,316,865.92   | 122,066.70  | 9.27%        |
| 01   | 5810     | 30,166.56  | 2,796.44  | 9.27%        |
| 01   | 6126     | 124,287.55   | 11,521.45   | 9.27%        |
| 01   | 6230     | 26,360.00  | 2,443.57  | 9.27%        |
| 01   | 6382     | 1,044,102.83   | 96,788.33   | 9.27%        |
| 01   | 6500     | 36,463,501.63  | 3,379,498.10                                      | 9.27%        |
| 01   | 6501     | 2,649.00   | 245.56  | 9.27%        |
| 01   | 6512     | 583,911.60   | 54,128.61   | 9.27%        |
| 01   | 6540     | 62,140.83  | 5,760.44  | 9.27%        |
| 01   | 6680     | 143,717.69   | 13,322.62   | 9.27%        |
| 01   | 6690     | 318,268.62   | 29,503.50   | 9.27%        |
| 01   | 7366     | 817,811.44   | 75,811.12   | 9.27%        |
| 01   | 7370     | 22,042.65  | 2,043.00  | 9.27%        |
| 01   | 7810     | 34,380.39  | 3,187.06  | 9.27%        |
| 01   | 9010     | 9,144,232.23   | 840,549.15  | 9.19%        |
| 12   | 5035     | 408,834.95   | 37,899.00   | 9.27%        |
| 12   | 5050     | 5,084,521.64   | 468,996.00  | 9.22%        |
| 12   | 5055     | 66,485.71  | 6,163.22  | 9.27%        |
| 12   | 5062     | 953,823.33   | 88,419.42   | 9.27%        |
| 12   | 6040     | 1,025,055.33   | 94,416.18   | 9.21%        |
| 12   | 6041     | 5,831,233.34   | 537,869.63  | 9.22%        |
| 12   | 6042     | 1,009,701.26   | 93,166.13   | 9.23%        |
| 12   | 6045     | 669.90   | 62.10   | 9.27%        |
| 12   | 6126     | 177,300.36   | 16,435.74   | 9.27%        |
| 12   | 6127     | 3,101,230.12   | 287,513.22  | 9.27%        |

| <u>Fund</u> | <u>Resource</u> | <u>Eligible Expenditures<br/>(Objects 1000-5999<br/>except Object 5100)</u> | <u>Indirect Costs Charged<br/>(Objects 7310 and 7350)</u> | <u>Rate<br/>Used</u> |
|-------------|-----------------|---|---|----------------------|
|-------------|-----------------|---|---|----------------------|

| Description  | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other Resources<br>for Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals        |
|--|---------------------------------------|---|--|--|---------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>  |                                       |   |  |  |               |
| 1. Adjusted Beginning Fund Balance   | 9791-9795                             | 14,324,606.58                               |  | 1,088,887.24   | 15,413,493.82 |
| 2. State Lottery Revenue   | 8560                                  | 875,927.46                                  |  | 302,392.16   | 1,178,319.62  |
| 3. Other Local Revenue   | 8600-8799                             | 0.00  |  | 0.00   | 0.00          |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts   | 8965                                  | 0.00  |  | 0.00   | 0.00          |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)   | 8980                                  | 0.00  |  |  | 0.00          |
| 6. Total Available<br>(Sum Lines A1 through A5)  |                                       | 15,200,534.04                               | 0.00   | 1,391,279.40   | 16,591,813.44 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                                       |   |  |  |               |
| 1. Certificated Salaries   | 1000-1999                             | 0.00  |  |  | 0.00          |
| 2. Classified Salaries   | 2000-2999                             | 0.00  |  |  | 0.00          |
| 3. Employee Benefits   | 3000-3999                             | 0.00  |  |  | 0.00          |
| 4. Books and Supplies  | 4000-4999                             | 17,581.14                                   |  | 114,991.97   | 132,573.11    |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)   | 5000-5999                             | 22,549.89                                   |  |  | 22,549.89     |
| b. Services and Other Operating<br>Expenditures (Resource 6300)  | 5000-5999, except<br>5100, 5710, 5800 |   |  |  |               |
| c. Duplicating Costs for<br>Instructional Materials<br>(Resource 6300)   | 5100, 5710, 5800                      |   |  | 3,029.65   | 3,029.65      |
| 6. Capital Outlay  | 6000-6999                             | 0.00  |  | 17,447.61  | 17,447.61     |
| 7. Tuition   | 7100-7199                             | 146,636.21                                  |  |  | 146,636.21    |
| 8. Interagency Transfers Out   |                                       |   |  |  |               |
| a. To Other Districts, County<br>Offices, and Charter Schools  | 7211,7212,7221,<br>7222,7281,7282     | 0.00  |  | 24,057.09  | 24,057.09     |
| b. To JPAs and All Others  | 7213,7223,<br>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<br>(Sum Lines B1 through B11 )   |                                       | 186,767.24                                  | 0.00   | 159,526.32   | 346,293.56    |
| <b>C. ENDING BALANCE</b>   |                                       |   |  |  |               |
| (Must equal Line A6 minus Line B12)  | 979Z                                  | 15,013,766.80                               | 0.00   | 1,231,753.08   | 16,245,519.88 |
| <b>D. COMMENTS:</b>  |                                       |   |  |  |               |
| The funding was utilized for classroom digital technology to support the implementation of common core curriculum for special education, pass thru funding to CTEp (ROP) districts, and for a consultant to develop curriculum writing materials for the CTEp (ROP) program. |                                       |   |  |  |               |

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

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

| Section I - Expenditures   | Funds 01, 09, and 62  |                                       |   | 2015-16 Expenditures |
|--|---|---------------------------------------|---|----------------------|
|  | Goals   | Functions                             | Objects                                       |                      |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                                     | 195,313,496.86       |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All   | All                                   | 1000-7999                                     | 12,630,580.87        |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |   |                                       |   |                      |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999                                     | 0.00                 |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999                                     | 1,467,465.75         |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 22,524.00            |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                                     | 10,579,196.89        |
| 5. Interfund Transfers Out   | All   | 9300                                  | 7600-7629                                     | 2,384,335.02         |
| 6. All Other Financing Uses  | All   | 9100<br>9200                          | 7699<br>7651                                  | 0.00                 |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 1,829,592.12         |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All   | All                                   | 8710  | 33,862,253.14        |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |   |                      |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |   |                                       |   | 50,145,366.92        |
| D. Plus additional MOE expenditures:   |   |                                       | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 |                      |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   |   | 0.00                 |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                      |
| E. Total expenditures subject to MOE<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |   |                                       |   | 132,537,549.07       |

|  |                | 2015-16<br>Annual ADA/<br>Exps. Per ADA |
|--|----------------|---|
| <b>Section II - Expenditures Per ADA</b>   |                |   |
| A. Average Daily Attendance<br>(Form A, Annual ADA column, sum of lines B1d and C9)  |                | 2,806.74                                |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |                | 47,221.17                               |
| <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.) | 139,182,837.75 | 41,300.30                               |
| 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)  | 139,182,837.75 | 41,300.30                               |
| B. Required effort (Line A.2 times 90%)  | 125,264,553.98 | 37,170.27                               |
| C. Current year expenditures (Line I.E and Line II.B)  | 132,537,549.07 | 47,221.17                               |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00           | 0.00                                    |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)  | 0.00%          | 0.00%                                   |

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

|   | ----- Teacher Full-Time Equivalents -----                          |  |                                       | ----- Classroom Units -----                         |  |   | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------|
|   | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) |                    |
|   | FTE Factor(s)  | FTE Factor(s)  | FTE Factor(s)                         | FTE Factor(s)                                       | CU Factor(s)   | CU Factor(s)                                | PT Factor(s)       |
| <b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>                        |  |  |                                       |   |  |   |                    |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) |  |  |                                       |   |  |   |                    |
| <b>Instructional Goals Description</b>  |  |  |                                       |   |  |   |                    |
| 0001 Pre-Kindergarten   |  |  |                                       |   |  |   |                    |
| 1110 Regular Education, K-12  |  |  |                                       |   |  |   |                    |
| 3100 Alternative Schools  |  |  |                                       |   |  |   |                    |
| 3300 Independent Study Centers  |  |  |                                       |   |  |   |                    |
| 3400 Opportunity Schools  |  |  |                                       |   |  |   |                    |
| 3500 County Community Schools   | 2.00   | 1.00   |                                       | 2.00  | 2.00   | 2.00  |                    |
| 3550 Community Day Schools  |  |  |                                       |   |  |   |                    |
| 3600 Juvenile Courts  |  |  |                                       |   |  |   |                    |
| 3700 Specialized Secondary Programs   |  |  |                                       |   |  |   |                    |
| 3800 Career Technical Education   |  |  |                                       |   |  |   |                    |
| 4110 Regular Education, Adult   |  |  |                                       |   |  |   |                    |
| 4610 Adult Independent Study Centers  |  |  |                                       |   |  |   |                    |
| 4620 Adult Correctional Education   |  |  |                                       |   |  |   |                    |
| 4630 Adult Career Technical Education   |  |  |                                       |   |  |   |                    |
| 4760 Bilingual  |  |  |                                       |   |  |   |                    |
| 4850 Migrant Education  |  |  |                                       |   |  |   |                    |
| 4900 Other Supplemental Education   |  |  |                                       |   |  |   |                    |
| 5000-5999 Special Education (allocated to 5001)   |  |  |                                       |   |  |   |                    |
| 6000 ROC/P  |  |  |                                       |   |  |   |                    |
| <b>Other Goals Description</b>  |  |  |                                       |   |  |   |                    |
| 7110 Nonagency - Educational  |  |  |                                       |   |  |   |                    |
| 7150 Nonagency - Other  |  |  |                                       |   |  |   |                    |
| 8100 Community Services   |  |  |                                       |   |  |   |                    |
| 8500 Child Care and Development Services  |  |  |                                       |   |  |   |                    |
| 8600 County Services to Districts   |  |  |                                       |   |  |   |                    |
| <b>Other Funds Description</b>  |  |  |                                       |   |  |   |                    |
| -- Adult Education (Fund 11)  |  |  |                                       |   |  |   |                    |
| -- Child Development (Fund 12)  |  |  |                                       |   |  |   |                    |
| -- Cafeteria (Funds 13 & 61)  |  |  |                                       |   |  |   |                    |
| <b>C. Total Allocation Factors</b>  | 2.00   | 1.00   | 0.00                                  | 2.00  | 2.00   | 2.00  | 0.00               |



Unaudited Actuals  
2015-16  
County School Service Fund and Charter Schools Funds  
Program Cost Report

| Goal                       | Program/Activity  | Direct Costs                                 |  |                                      | Central Admin<br>Costs<br>(col. 3 x Sch. CAC line E<br>Column 4) | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
|                            |   | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |  |  |   |
| <b>Instructional Goals</b> |   |  |  |                                      |  |  |   |
| 0001                       | Pre-Kindergarten  | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 1110                       | Regular Education, K-12   | 3,257,893.65                                 | 0.00                                   | 3,257,893.65                         | 314,632.33   | 3,572,525.98                             |   |
| 3100                       | Alternative Schools   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 3300                       | Independent Study Centers   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 3400                       | Opportunity Schools   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 3500                       | County Community Schools  | 60,965,363.38                                | 19,498,863.23                          | 80,464,226.61                        | 7,770,863.46   | 88,235,090.07                            |   |
| 3550                       | Community Day Schools   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 3600                       | Juvenile Courts   | 8,351,960.27                                 | 0.00                                   | 8,351,960.27                         | 806,593.76   | 9,158,554.03                             |   |
| 3700                       | Specialized Secondary Programs  | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 3800                       | Career Technical Education  | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 4110                       | Regular Education, Adult  | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 4610                       | Adult Independent Study Centers   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 4620                       | Adult Correctional Education  | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 4630                       | Adult Career Technical Education  | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 4760                       | Bilingual   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 4850                       | Migrant Education   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 4900                       | Other Supplemental Education  | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 5000-5999                  | Special Education   | 46,486,446.30                                | 0.00                                   | 46,486,446.30                        | 4,489,446.33   | 50,975,892.63                            |   |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)   | 1,279,800.83                                 | 0.00                                   | 1,279,800.83                         | 123,597.25   | 1,403,398.08                             |   |
| <b>Other Goals</b>         |   |  |  |                                      |  |  |   |
| 7110                       | Nonagency - Educational   | 1,674,377.34                                 | 0.00                                   | 1,674,377.34                         | 161,703.63   | 1,836,080.97                             |   |
| 7150                       | Nonagency - Other   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 8100                       | Community Services  | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 8500                       | Child Care and Development Services   | 406,111.31                                   | 0.00                                   | 406,111.31                           | 39,220.36  | 445,331.67                               |   |
| 8600                       | County Services to Districts  | 20,020,338.92                                | 0.00                                   | 20,020,338.92                        | 1,933,471.89   | 21,953,810.81                            |   |
| <b>Other Costs</b>         |   |  |  |                                      |  |  |   |
| ----                       | Food Services   |  |  |                                      |  |  |   |
| ----                       | Enterprise  |  |  |                                      |  |  |   |
| ----                       | Facilities Acquisition & Construction   |  |  |                                      |  |  |   |
| ----                       | Other Outgo   |  |  |                                      |  |  |   |
| <b>Other Funds</b>         |   |  |  |                                      |  |  |   |
| ----                       | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) |  | 0.00                                   | 0.00                                 | 1,705,788.57   | 1,705,788.57                             |   |
| ----                       | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)            |  |  |                                      | (1,630,940.64)   | (1,630,940.64)                           |   |
| ----                       | <b>Total County School Service and Charter Schools Funds Expenditures</b>                               | 142,442,292.00                               | 19,498,863.23                          | 161,941,155.23                       | 15,714,376.94  | 195,313,496.86                           |   |

| Goal                              | Type of Program                     | Instruction<br>(Functions 1000-1999) | Instructional Supervision and Administration<br>(Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community Services<br>(Functions 5000-5999) | General Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance and Operations<br>(Functions 8100-8400) | Facilities Rents and Leases<br>(Function 8700) | Total          |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|----------------|
| 0001                              | Pre-Kindergarten                    | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 1110                              | Regular Education, K-12             | 25,264.53                            | 3,232,629.12  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 3,257,893.65   |
| 3100                              | Alternative Schools                 | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 3300                              | Independent Study Centers           | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 3400                              | Opportunity Schools                 | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 3500                              | County Community Schools            | 40,308,110.50                        | 3,523,842.99  | 130,265.98  | 9,493,548.88                             | 989,020.37   | 0.00                                    | 0.00  | 0.00  | 0.00  | 1,783,466.34  | 4,737,108.32                                   | 60,965,363.38  |
| 3550                              | Community Dev. Schools              | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 3600                              | Juvenile Courts                     | 3,677,208.56                         | 1,617,203.51  | 1,078,226.82  | 425,141.57                               | 1,360,689.20   | 0.00                                    | 0.00  | 0.00  | 0.00  | 114,285.70  | 79,204.91                                      | 8,351,960.27   |
| 3700                              | Specialized Secondary Programs      | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 3800                              | Career Technical Education          | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 4110                              | Regular Education, Adult            | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 4610                              | Adult Independent Study Centers     | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 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  | 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  | 0.00   | 0.00           |
| 4760                              | Bilingual                           | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 4850                              | Migrant Education                   | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 4900                              | Other Supplemental Education        | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 5000-5999                         | Special Education                   | 25,893,344.65                        | 3,358,434.77  | 206.03  | 3,206,732.71                             | 7,888,689.39   | 4,643,657.85                            | 0.00  | 0.00  | 0.00  | 1,099,598.63  | 395,782.27                                     | 46,486,446.30  |
| 6000                              | ROC/P                               | 91,503.32                            | 1,129,583.60  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 541.60  | 58,172.31                                      | 1,279,800.83   |
| <b>Other Goals</b>                |                                     |                                      |   |   |  |  |   |   |   |   |   |  |                |
| 7110                              | Nonagency - Educational             | 624,468.74                           | 950,225.76  | 0.00  | 0.00                                     | 7,322.57   | 0.00                                    | 0.00  | 0.00  | 0.00  | 74,970.52   | 17,389.75                                      | 1,674,377.34   |
| 7150                              | Nonagency - Other                   | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 8100                              | Community Services                  |                                      | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 0.00  | 0.00   | 0.00           |
| 8500                              | Child Care and Development Services | 1,000.00                             | 404,103.73  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  | 0.00  | 0.00  | 1,007.58  | 0.00   | 406,111.31     |
| 8600                              | County Services to Districts        |                                      | 12,904,783.32   | 0.00  | 0.00                                     | 1,180,165.08   | 0.00                                    | 0.00  | 0.00  | 5,702,067.97  | 233,322.55  | 0.00   | 20,020,338.92  |
| <b>Total Direct Charged Costs</b> |                                     | 70,620,900.30                        | 27,120,806.80   | 1,208,698.83  | 13,125,423.16                            | 11,425,886.61  | 4,643,657.85                            | 0.00  | 0.00  | 5,702,067.97  | 3,307,192.92  | 5,287,657.56                                   | 142,442,292.00 |

\* Functions 7100-7199 for goals 8100 and 8500

| Goal                                 | Type of Program                       | Allocated Support Costs (Based on factors input on Form PCRAF) |                     |                    | Total                |
|--------------------------------------|---------------------------------------|--|---------------------|--------------------|----------------------|
|                                      |                                       | Full-Time Equivalents  | Classroom Units     | Pupils Transported |                      |
| <b>Instructional Goals</b>           |                                       |  |                     |                    |                      |
| 0001                                 | Pre-Kindergarten                      | 0.00   | 0.00                | 0.00               | 0.00                 |
| 1110                                 | Regular Education, K-12               | 0.00   | 0.00                | 0.00               | 0.00                 |
| 3100                                 | Alternative Schools                   | 0.00   | 0.00                | 0.00               | 0.00                 |
| 3300                                 | Independent Study Centers             | 0.00   | 0.00                | 0.00               | 0.00                 |
| 3400                                 | Opportunity Schools                   | 0.00   | 0.00                | 0.00               | 0.00                 |
| 3500                                 | County Community Schools              | 17,083,539.38  | 2,415,323.85        | 0.00               | 19,498,863.23        |
| 3550                                 | Community Day Schools                 | 0.00   | 0.00                | 0.00               | 0.00                 |
| 3600                                 | Juvenile Courts                       | 0.00   | 0.00                | 0.00               | 0.00                 |
| 3700                                 | Specialized Secondary Programs        | 0.00   | 0.00                | 0.00               | 0.00                 |
| 3800                                 | Career Technical Education            | 0.00   | 0.00                | 0.00               | 0.00                 |
| 4110                                 | Regular Education, Adult              | 0.00   | 0.00                | 0.00               | 0.00                 |
| 4610                                 | Adult Independent Study Centers       | 0.00   | 0.00                | 0.00               | 0.00                 |
| 4620                                 | Adult Correctional Education          | 0.00   | 0.00                | 0.00               | 0.00                 |
| 4630                                 | Adult Career Technical Education      | 0.00   | 0.00                | 0.00               | 0.00                 |
| 4760                                 | Bilingual                             | 0.00   | 0.00                | 0.00               | 0.00                 |
| 4850                                 | Migrant Education                     | 0.00   | 0.00                | 0.00               | 0.00                 |
| 4900                                 | Other Supplemental Education          | 0.00   | 0.00                | 0.00               | 0.00                 |
| 5000-5999                            | Special Education (allocated to 5001) | 0.00   | 0.00                | 0.00               | 0.00                 |
| 6000                                 | ROC/P                                 | 0.00   | 0.00                | 0.00               | 0.00                 |
| <b>Other Goals</b>                   |                                       |  |                     |                    |                      |
| 7110                                 | Nonagency - Educational               | 0.00   | 0.00                | 0.00               | 0.00                 |
| 7150                                 | Nonagency - Other                     | 0.00   | 0.00                | 0.00               | 0.00                 |
| 8100                                 | Community Services                    | 0.00   | 0.00                | 0.00               | 0.00                 |
| 8500                                 | Child Care and Development Svcs.      | 0.00   | 0.00                | 0.00               | 0.00                 |
| 8600                                 | County Services to Districts          | 0.00   | 0.00                | 0.00               | 0.00                 |
| <b>Other Funds</b>                   |                                       |  |                     |                    |                      |
| --                                   | Adult Education (Fund 11)             |  | 0.00                |                    | 0.00                 |
| --                                   | Child Development (Fund 12)           | 0.00   | 0.00                | 0.00               | 0.00                 |
| --                                   | Cafeteria (Funds 13 and 61)           |  | 0.00                |                    | 0.00                 |
| <b>Total Allocated Support Costs</b> |                                       | <b>17,083,539.38</b>   | <b>2,415,323.85</b> | <b>0.00</b>        | <b>19,498,863.23</b> |

|   |  |                |
|---|--|----------------|
| <b>A. Central Administration Costs in County School Service 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)  | 1,430,441.44   |
| 2   | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 0.00           |
| 3   | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 10,195,884.35  |
| 4   | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                    | 5,718,991.79   |
| 5   | Total Central Administration Costs in County School Service and Charter Schools Funds                              | 17,345,317.58  |
| <b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b> |  |                |
| 1   | Total Direct Charged Costs (from Form PCR, Column 1, Total)  | 142,442,292.00 |
| 2   | Total Allocated Costs (from Form PCR, Column 2, Total)   | 19,498,863.23  |
| 3   | Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds                        | 161,941,155.23 |
| <b>C. Direct Charged Costs in Other Funds</b>   |  |                |
| 1   | Adult Education (Fund 11, Objects 1000-5999, except 5100)  | 0.00           |
| 2   | Child Development (Fund 12, Objects 1000-5999, except 5100)  | 17,662,767.94  |
| 3   | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)  | 0.00           |
| 4   | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)   | 0.00           |
| 5   | Total Direct Charged Costs in Other Funds  | 17,662,767.94  |
| <b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>                                    |  | 179,603,923.17 |
| <b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>    |  | 9.66%          |

| Type of Activity   | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-9999) | Total                |
|--|----------------------------------|-------------------------------|---|--------------------------------------|----------------------|
| Food Services<br>(Objects 1000-5999, 6400, and 6500)         | 1,319,888.54                     |                               |   |                                      | 1,319,888.54         |
| Enterprise<br>(Objects 1000-5999, 6400, and 6500)            |                                  | 0.00                          |   |                                      | 0.00                 |
| Facilities Acquisition & Construction<br>(Objects 1000-6500) |                                  |                               | 270,520.37  |                                      | 270,520.37           |
| Other Outgo<br>(Objects 1000-7999)                           |                                  |                               |   | 16,067,555.78                        | 16,067,555.78        |
| <b>Total Other Costs</b>                                     | <b>1,319,888.54</b>              | <b>0.00</b>                   | <b>270,520.37</b>   | <b>16,067,555.78</b>                 | <b>17,657,964.69</b> |

| Description   | 2015-16 Actual | 2016-17 Budget | % Diff. |
|---|----------------|----------------|---------|
| SELPA Name: North Orange (MM)   |                |                |         |
| Date allocation plan approved by SELPA governance:                                  |                |                |         |
| <b>I. TOTAL SELPA REVENUES</b>  |                |                |         |
| A. Base Plus Taxes and Excess ERAF  |                |                |         |
| 1. Base Apportionment   |                |                | 0.00%   |
| 2. Local Special Education Property Taxes   |                |                | 0.00%   |
| 3. Applicable Excess ERAF   |                |                | 0.00%   |
| 4. Total Base Apportionment, Taxes, and Excess ERAF                                 | 0.00           | 0.00           | 0.00%   |
| B. COLA Apportionment   |                |                | 0.00%   |
| C. Growth Apportionment or Declining ADA Adjustment                                 |                |                | 0.00%   |
| D. Subtotal (Sum lines A.4, B, and C)   | 0.00           | 0.00           | 0.00%   |
| E. Program Specialist/Regionalized Services for NSS Apportionment                   |                |                | 0.00%   |
| F. Low Incidence Apportionment  |                |                | 0.00%   |
| G. Out of Home Care Apportionment   |                |                | 0.00%   |
| H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment |                |                | 0.00%   |
| I. Adjustment for NSS with Declining Enrollment                                     |                |                | 0.00%   |
| J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)         | 0.00           | 0.00           | 0.00%   |
| K. Mental Health Apportionment  |                |                | 0.00%   |
| L. Federal IDEA Local Assistance Grants - Preschool                                 |                |                | 0.00%   |
| M. Federal IDEA - Section 619 Preschool   |                |                | 0.00%   |
| N. Other Federal Discretionary Grants   |                |                | 0.00%   |
| O. Other Adjustments  |                |                | 0.00%   |
| P. Total SELPA Revenues (Sum lines J through O)                                     | 0.00           | 0.00           | 0.00%   |
| <b>II. ALLOCATION TO SELPA MEMBERS</b>  |                |                |         |
| Orange County Department of Education (MM00)  |                |                | 0.00%   |
| Buena Park Elementary (MM21)  |                |                | 0.00%   |
| Fullerton Elementary (MM22)   |                |                | 0.00%   |
| La Habra City Elementary (MM23)   |                |                | 0.00%   |
| Fullerton Joint Union High (MM24)   |                |                | 0.00%   |
| Lowell Joint Elementary (MM25)  |                |                | 0.00%   |
| Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P )       | 0.00           | 0.00           | 0.00%   |
| Preparer Name: _____  |                |                |         |
| Title: _____  |                |                |         |
| Phone: _____  |                |                |         |

|  |              |  |
|--|--------------|--|
| Current LEA: 30-10306-000000 Orange County Department of Education |              |  |
| Selected SELPA: MM   |              | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA                                      |              |  |
| ID   | SELPA-TITLE  | DATE APPROVED<br>(from Form SEA)                           |
| MM   | North Orange |  |

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

| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 01 COUNTY SCHOOL SERVICE FUND                         |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | (327,294.02)       | 0.00                       | (1,630,940.64)     |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 2,384,335.02                      |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 1,876,215.13              | 18,958,897.34           |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               | 0.00                             | 0.00                              |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 16,928,821.75             | 333,597.98              |
| 11 ADULT EDUCATION FUND                               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               | 0.00                             | 0.00                              |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 12 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 327,294.02               | 0.00               | 1,630,940.64               | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 282,538.02                       | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 819,255.77                | 1,608,501.13            |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               | 0.00                             | 0.00                              |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 980,735.00                       | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 155,641.80                | 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                    |
| 16 FOREST RESERVE FUND                                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 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                             |                          |                    |                            |                    | 1,121,062.00                     | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 1,121,062.00              | 0.00                    |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 21 BUILDING FUND                                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 25 CAPITAL FACILITIES FUND                            |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 35 COUNTY SCHOOL FACILITIES FUND                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 2,889,575.00                      |                           |                         |
| 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                             |                          |                    |                            |                    | 2,889,575.00                     | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 57 FOUNDATION PERMANENT FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 61 CAFETERIA ENTERPRISE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |



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

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                                 |                               |
| 62 DISTRICT SCHOOLS ENTERPRISE FUND      | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                            | 0.00                          |
| 63 OTHER ENTERPRISE FUND                 | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                            | 0.00                          |
| 66 WAREHOUSE REVOLVING FUND              | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                            | 0.00                          |
| 67 SELF-INSURANCE FUND                   | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                | 0.00                                 |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                            | 0.00                          |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                |                                      |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |                                     |                                      | 0.00                            | 0.00                          |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |                                     |                                      |                                 |                               |
| 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>327,294.02</b>        | <b>(327,294.02)</b>   | <b>1,630,940.64</b>        | <b>(1,630,940.64)</b> | <b>5,273,910.02</b>                 | <b>5,273,910.02</b>                  | <b>20,900,996.45</b>            | <b>20,900,996.45</b>          |

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total               |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------------|
| <b>UNDUPLICATED PUPIL COUNT</b>  |   |  |                                   |   |  |   |  |   |              |                     |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>              |   |  |                                   |   |  |   |  |   |              |                     |
| 1000-1999  | Certificated Salaries   | 791,049.67                                 | 214,778.16                        | 254,420.61                                  | 386,804.09                             | 11,821.95   | 10,202,152.19                                  | 4,504,566.11  |              | 16,365,592.78       |
| 2000-2999  | Classified Salaries   | 472,084.73                                 | 250.00                            | 77,827.77                                   | 130,905.40                             | 29,995.80   | 10,210,823.61                                  | 1,116,809.35  |              | 12,038,696.66       |
| 3000-3999  | Employee Benefits   | 483,633.91                                 | 100,130.60                        | 120,811.25                                  | 186,463.50                             | 15,532.18   | 8,321,722.23                                   | 2,106,849.46  |              | 11,335,143.13       |
| 4000-4999  | Books and Supplies  | 40,803.92                                  | 284.30                            | 18,328.08                                   | 18,879.83                              | 16,742.03   | 722,835.84                                     | 31,777.98   |              | 849,651.98          |
| 5000-5999  | Services and Other Operating Expenditures   | 334,037.67                                 | 43,686.80                         | 69,319.03                                   | 279,005.80                             | 39,423.58   | 5,685,139.14                                   | 271,467.96  |              | 6,722,079.98        |
| 6000-6999  | Capital Outlay  | 0.00                                       | 725.00                            | 11,948.00                                   | 0.00                                   | 0.00  | 81,724.55                                      | 0.00  |              | 94,397.55           |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                |
| <b>Total Direct Costs</b>  |   |  |                                   |   |  |   |  |   |              |                     |
| 7310   | Transfers of Indirect Costs   | 162,086.45                                 | 53,160.20                         | 0.00  | 161,860.91                             | 12,213.27   | 2,754,406.25                                   | 729,951.40  | 0.00         | 3,873,678.48        |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                |
| PCRA   | Program Cost Report Allocations   | 2,121,609.90                               | 359,854.86                        | 552,654.74                                  | 1,002,058.62                           | 113,515.54  | 35,224,397.56                                  | 8,031,470.86  | 0.00         | 47,405,562.08       |
| <b>Total Indirect Costs and PCR Allocations</b>                                      |   |  |                                   |   |  |   |  |   |              |                     |
| <b>TOTAL COSTS</b>   |   |  |                                   |   |  |   |  |   |              |                     |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b> |   |  |                                   |   |  |   |  |   |              |                     |
| 1000-1999  | Certificated Salaries   | 0.00                                       | 18,558.06                         | 0.00  | 0.00                                   | 11,821.95   | 233,041.52                                     | 0.00  |              | 263,421.53          |
| 2000-2999  | Classified Salaries   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 29,995.80   | 1,337,861.20                                   | 431,077.91  |              | 1,798,934.91        |
| 3000-3999  | Employee Benefits   | 0.00                                       | 5,002.94                          | 0.00  | 0.00                                   | 15,059.18   | 712,926.11                                     | 224,730.06  |              | 957,718.29          |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 11,700.51                              | 16,742.03   | 350,301.24                                     | 2,490.23  |              | 381,234.01          |
| 5000-5999  | Services and Other Operating Expenditures   | 6,392.96                                   | 0.00                              | 0.00  | 523.39                                 | 39,423.58   | 184,195.53                                     | 805.80  |              | 231,341.26          |
| 6000-6999  | Capital Outlay  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                |
| <b>Total Direct Costs</b>  |   |  |                                   |   |  |   |  |   |              |                     |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 12,223.90                              | 113,042.54  | 2,818,325.80                                   | 659,104.00  | 0.00         | 3,632,650.00        |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 71,813.63                              | 12,213.27   | 190,571.54                                     | 61,098.94   |              | 335,697.38          |
| <b>Total Indirect Costs</b>  |   |  |                                   |   |  |   |  |   |              |                     |
| <b>TOTAL BEFORE OBJECT 8980</b>  |   |  |                                   |   |  |   |  |   |              |                     |
| 8980   | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | 6,392.96                                   | 23,561.00                         | 0.00  | 84,037.53                              | 125,255.81  | 3,008,897.14                                   | 720,202.94  | 0.00         | 3,968,347.38        |
| <b>TOTAL COSTS</b>   |   |  |                                   |   |  |   |  |   |              |                     |
|  |   |  |                                   |   |  |   |  |   |              | 191,979.18          |
|  |   |  |                                   |   |  |   |  |   |              | <b>3,776,368.20</b> |

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total         |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |   |  |                                   |   |  |   |  |   |              |               |
| 1000-1999  | Certificated Salaries   | 791,049.67                                 | 196,220.10                        | 254,420.61                                  | 386,804.09                             | 0.00  | 9,969,110.67                                   | 4,504,566.11  |              | 16,102,171.25 |
| 2000-2999  | Classified Salaries   | 472,084.73                                 | 250.00                            | 77,827.77                                   | 130,905.40                             | 0.00  | 8,872,962.41                                   | 685,731.44  |              | 10,239,761.75 |
| 3000-3999  | Employee Benefits   | 483,633.91                                 | 95,127.66                         | 120,811.25                                  | 186,463.50                             | 473.00  | 7,608,796.12                                   | 1,882,119.40  |              | 10,377,424.84 |
| 4000-4999  | Books and Supplies  | 40,803.92                                  | 284.30                            | 18,328.08                                   | 7,179.32                               | 0.00  | 372,534.60                                     | 29,287.75   |              | 468,417.97    |
| 5000-5999  | Services and Other Operating Expenditures   | 327,644.71                                 | 43,686.80                         | 69,319.03                                   | 278,482.41                             | 0.00  | 5,500,943.61                                   | 270,662.16  |              | 6,490,738.72  |
| 6000-6999  | Capital Outlay  | 0.00                                       | 725.00                            | 11,948.00                                   | 0.00                                   | 0.00  | 81,724.55                                      | 0.00  |              | 94,397.55     |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
| <b>Total Direct Costs</b>  |   |  |                                   |   |  |   |  |   |              |               |
| 7310   | Transfers of Indirect Costs   | 2,115,216.94                               | 336,293.86                        | 552,654.74                                  | 989,834.72                             | 473.00  | 32,406,071.96                                  | 7,372,366.86  | 0.00         | 43,772,912.08 |
| 7350   | Transfers of Indirect Costs - Interfund   | 162,086.45                                 | 53,160.20                         | 0.00  | 90,047.28                              | 0.00  | 2,563,834.71                                   | 668,852.46  |              | 3,537,981.10  |
| PCRA   | Program Cost Report Allocations   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
| <b>Total Indirect Costs and PCR Allocations</b>  |   |  |                                   |   |  |   |  |   |              |               |
| TOTAL BEFORE OBJECT 8980   |   | 2,277,303.39                               | 389,454.06                        | 552,654.74                                  | 1,079,882.00                           | 473.00  | 34,969,906.67                                  | 8,041,219.32  | 0.00         | 47,310,893.18 |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) |  |                                   |   |  |   |  |   |              |               |
| <b>TOTAL COSTS</b>   |   |  |                                   |   |  |   |  |   |              |               |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |   |  |                                   |   |  |   |  |   |              |               |
| 1000-1999  | Certificated Salaries   | 171,564.98                                 | 0.00                              | 0.00  | 188,404.77                             | 0.00  | 5,919.43                                       | 0.00  |              | 345,889.18    |
| 2000-2999  | Classified Salaries   | 56,936.83                                  | 0.00                              | 0.00  | 80,479.84                              | 0.00  | 117,306.31                                     | 0.00  |              | 254,722.98    |
| 3000-3999  | Employee Benefits   | 72,220.61                                  | 0.00                              | 0.00  | 90,949.42                              | 0.00  | 44,684.14                                      | 0.00  |              | 207,854.17    |
| 4000-4999  | Books and Supplies  | 56.38                                      | 0.00                              | 0.00  | 1,248.50                               | 0.00  | 11,121.12                                      | 0.00  |              | 12,426.00     |
| 5000-5999  | Services and Other Operating Expenditures   | 7,233.80                                   | 463.68                            | 0.00  | 12,381.61                              | 0.00  | 4,485,427.55                                   | 0.00  |              | 4,505,506.64  |
| 6000-6999  | Capital Outlay  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
| <b>Total Direct Costs</b>  |   |  |                                   |   |  |   |  |   |              |               |
| 7310   | Transfers of Indirect Costs   | 308,012.60                                 | 463.68                            | 0.00  | 353,464.14                             | 0.00  | 4,664,458.55                                   | 0.00  | 0.00         | 5,326,398.97  |
| 7350   | Transfers of Indirect Costs - Interfund   | 614.48                                     | 42.99                             | 0.00  | 32,766.12                              | 0.00  | 7,643.64                                       | 0.00  |              | 41,067.23     |
| <b>Total Indirect Costs</b>  |   |  |                                   |   |  |   |  |   |              |               |
| TOTAL BEFORE OBJECT 8980   |   | 614.48                                     | 42.99                             | 0.00  | 32,766.12                              | 0.00  | 7,643.64                                       | 0.00  | 0.00         | 41,067.23     |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | 308,627.08                                 | 506.67                            | 0.00  | 386,230.26                             | 0.00  | 4,672,102.19                                   | 0.00  | 0.00         | 5,367,466.20  |
| <b>TOTAL COSTS</b>   |   |  |                                   |   |  |   |  |   |              |               |
| * Attach an additional sheet with explanations of any amounts in the Adjustments column.                 |   |  |                                   |   |  |   |  |   |              |               |
| 191,979.18   |   |  |                                   |   |  |   |  |   |              |               |
| 47,502,872.36  |   |  |                                   |   |  |   |  |   |              |               |
| 345,889.18   |   |  |                                   |   |  |   |  |   |              |               |
| 254,722.98   |   |  |                                   |   |  |   |  |   |              |               |
| 207,854.17   |   |  |                                   |   |  |   |  |   |              |               |
| 12,426.00  |   |  |                                   |   |  |   |  |   |              |               |
| 4,505,506.64   |   |  |                                   |   |  |   |  |   |              |               |
| 0.00   |   |  |                                   |   |  |   |  |   |              |               |
| 0.00   |   |  |                                   |   |  |   |  |   |              |               |
| 0.00   |   |  |                                   |   |  |   |  |   |              |               |
| 5,326,398.97   |   |  |                                   |   |  |   |  |   |              |               |
| 41,067.23  |   |  |                                   |   |  |   |  |   |              |               |
| 0.00   |   |  |                                   |   |  |   |  |   |              |               |
| 41,067.23  |   |  |                                   |   |  |   |  |   |              |               |
| 5,367,466.20   |   |  |                                   |   |  |   |  |   |              |               |
| 191,979.18   |   |  |                                   |   |  |   |  |   |              |               |
| 1,002,710.17   |   |  |                                   |   |  |   |  |   |              |               |
| 6,562,155.55   |   |  |                                   |   |  |   |  |   |              |               |

| <b>2014-15 Expenditures</b>  | <b>A. State and Local</b> | <b>B. Local Only</b> |
|--|---------------------------|----------------------|
| 1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section          | 44,744,481.01             | 6,324,585.24         |
| 2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below)<br>(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)       |                           |                      |
| _____  |                           |                      |
| _____  |                           |                      |
| 3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below)<br>(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) |                           |                      |
| _____  |                           |                      |
| _____  |                           |                      |
| 4. Enter any other adjustments, not included in Line 1 (explain below)   |                           |                      |
| _____  |                           |                      |
| _____  |                           |                      |
| 5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation<br>(Sum lines 1 through 4)   | 44,744,481.01             | 6,324,585.24         |
| <b>C. Unduplicated Pupil Count</b>   |                           |                      |
| 1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet   | 910.00                    |                      |
| 2. Enter any adjustments not included in Line C1 (explain below)   |                           |                      |
| _____  |                           |                      |
| _____  |                           |                      |
| 3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation<br>(Line C1 plus Line C2)  | 910.00                    |                      |

**SELPA:** North Orange (MM)

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

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

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

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

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

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

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

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

**SELPA:** North Orange (MM)

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

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

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

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

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

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

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

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

SELPA: North Orange (MM)

**SECTION 3**

|  | Column A   | Column B   | Column C              |
|--|--|--|-----------------------|
|  | Actual Expenditures<br>FY 2015-16<br>(LE-CY Worksheet) | Actual Expenditures<br>FY 2014-15<br>(LE-PY Worksheet) | Difference<br>(A - B) |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>   |  |  |                       |
| 1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? |  |  |                       |
| If the answer is "NO", then the LEA must complete Section A2.  |  |  |                       |
| a. Total special education expenditures  | 51,279,240.56  |  |                       |
| b. Less: Expenditures paid from federal sources  | 3,776,368.20   |  |                       |
| c. Expenditures paid from state and local sources  | 47,502,872.36  | 44,744,481.01  |                       |
| Less: Exempt reduction(s) from SECTION 1   |  | 0.00   |                       |
| Less: 50% reduction from SECTION 2   |  | 0.00   |                       |
| Net expenditures paid from state and local sources   | 47,502,872.36  | 44,744,481.01  | 2,758,391.35          |
| d. Special education unduplicated pupil count  | 795  | 910  |                       |
| e. Per capita state and local expenditures (A1c/A1d)   | 59,752.04  | 49,169.76  | 10,582.28             |

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

|  | Actual<br>FY 2015-16 | Most Recent FY | Difference    |
|--|----------------------|----------------|---------------|
| 2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures. |                      |                |               |
| a. Expenditures paid from state and local sources  | 47,502,872.36        |                |               |
| Less: Exempt reduction(s) from SECTION 1   |                      | 0.00           |               |
| Less: 50% reduction from SECTION 2   |                      | 0.00           |               |
| Net expenditures paid from state and local sources   | 47,502,872.36        | 0.00           | 47,502,872.36 |
| b. Special education unduplicated pupil count  | 795                  |                |               |
| c. Per capita state and local expenditures (A2a/A2b)   | 59,752.04            | 0.00           | 59,752.04     |

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

SELPA: North Orange (MM)

**B. LOCAL EXPENDITURES ONLY METHOD**

|  | Actual<br>FY 2015-16 | FY 2014-15   | Difference |
|--|----------------------|--------------|------------|
| 1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method? |                      |              |            |
| If the answer is "NO", then the LEA must complete Section B2.  |                      |              |            |
| a. Expenditures paid from local sources  | 6,562,155.55         | 6,324,585.24 |            |
| Less: Exempt reduction(s) from SECTION 1   |                      | 0.00         |            |
| Less: 50% reduction from SECTION 2   |                      | 0.00         |            |
| Net expenditures paid from local sources   | 6,562,155.55         | 6,324,585.24 | 237,570.31 |
| b. Per capita local expenditures (B1a/A1d)   | 8,254.28             | 6,950.09     | 1,304.19   |

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

|  | Actual<br>FY 2015-16 | Most Recent FY | Difference   |
|--|----------------------|----------------|--------------|
| 2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only. |                      |                |              |
| a. Expenditures paid from local sources  | 6,562,155.55         |                |              |
| Less: Exempt reduction(s) from SECTION 1   |                      | 0.00           |              |
| Less: 50% reduction from SECTION 2   |                      | 0.00           |              |
| Net expenditures paid from local sources   | 6,562,155.55         | 0.00           | 6,562,155.55 |
| b. Special education unduplicated pupil count  | 795                  | 910            |              |
| c. Per capita local expenditures (B2a/B2b)   | 8,254.28             | 0.00           | 8,254.28     |

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

Renee Hendrick  
Contact Name

(714) 966-4061  
Telephone Number

Associate Superintendent, Administrative Services  
Title

rhendrick@ocde.us  
E-mail Address



SELPA: North Orange (MM)

| Object Code   | Description   | Orange COE (MM00) | Buena Park Elementary (MM21) | Fullerton Elementary (MM22) | La Habra City Elementary (MM23) | Fullerton Joint Union High (MM24) | Lowell Joint Elementary (MM25) |
|---|---|-------------------|------------------------------|-----------------------------|---------------------------------|-----------------------------------|--------------------------------|
| <b>TOTAL EXPENDITURES - All Sources</b>                 |   |                   |                              |                             |                                 |                                   |                                |
| 1000-1999   | Certificated Salaries   | 16,365,592.78     | 3,987,793.57                 | 8,890,733.84                | 2,921,406.96                    | 6,925,591.18                      | 1,937,269.01                   |
| 2000-2999   | Classified Salaries   | 12,038,696.66     | 1,118,668.30                 | 4,412,998.68                | 1,565,396.44                    | 3,954,798.48                      | 849,082.01                     |
| 3000-3999   | Employee Benefits   | 11,335,143.13     | 1,761,663.18                 | 4,891,349.44                | 1,171,979.81                    | 4,529,975.65                      | 811,178.92                     |
| 4000-4999   | Books and Supplies  | 849,651.98        | 64,066.00                    | 235,834.25                  | 88,442.78                       | 300,451.01                        | 35,847.03                      |
| 5000-5999   | Services and Other Operating Expenditures                     | 6,722,079.98      | 836,523.22                   | 2,503,735.69                | 897,807.45                      | 1,725,411.35                      | 657,600.34                     |
| 6000-6999   | Capital Outlay  | 94,397.55         | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7130  | State Special Schools   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 31,878.00                         | 0.00                           |
| 7430-7439   | Debt Service  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Direct Costs  | 47,405,562.08     | 7,768,714.27                 | 20,934,651.90               | 6,645,033.44                    | 17,468,105.67                     | 4,290,977.31                   |
| 7310  | Transfers of Indirect Costs                                   | 3,873,678.48      | 0.00                         | 104,361.37                  | 292,880.86                      | 620,973.11                        | 0.00                           |
| 7350  | Transfers of Indirect Costs - Interfund                       | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| PCRA  | Program Cost Report Allocations                               | 0.00              | 556,168.10                   | 3,561,207.68                | 474,377.36                      | 418,357.08                        | 856,640.12                     |
|   | Total Indirect Costs and PCR Allocations                      | 3,873,678.48      | 556,168.10                   | 3,665,569.05                | 767,258.22                      | 1,039,330.19                      | 856,640.12                     |
|   | TOTAL COSTS   | 51,279,240.56     | 8,324,882.37                 | 24,600,220.95               | 7,412,291.66                    | 18,507,435.86                     | 5,147,617.43                   |
| <b>EXPENDITURES - Paid from State and Local Sources</b> |   |                   |                              |                             |                                 |                                   |                                |
| 1000-1999   | Certificated Salaries   | 16,102,171.25     | 3,901,504.77                 | 8,735,430.71                | 2,783,656.68                    | 6,925,591.18                      | 1,866,644.44                   |
| 2000-2999   | Classified Salaries   | 10,239,761.75     | 716,160.30                   | 2,917,073.59                | 918,199.78                      | 2,760,145.77                      | 282,694.45                     |
| 3000-3999   | Employee Benefits   | 10,377,424.84     | 1,462,760.23                 | 4,109,735.70                | 1,069,641.23                    | 3,846,626.16                      | 623,428.05                     |
| 4000-4999   | Books and Supplies  | 468,417.97        | 64,066.00                    | 161,901.97                  | 50,151.02                       | 244,816.58                        | 15,448.84                      |
| 5000-5999   | Services and Other Operating Expenditures                     | 6,490,738.72      | 836,523.22                   | 2,389,309.87                | 896,233.77                      | 1,153,728.57                      | 646,051.84                     |
| 6000-6999   | Capital Outlay  | 94,397.55         | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7130  | State Special Schools   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 31,878.00                         | 0.00                           |
| 7430-7439   | Debt Service  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Direct Costs  | 43,772,912.08     | 6,981,014.52                 | 18,313,451.84               | 5,717,882.48                    | 14,962,786.26                     | 3,434,267.62                   |
| 7310  | Transfers of Indirect Costs                                   | 3,537,981.10      | 0.00                         | 2,814.10                    | 247,856.84                      | 617,151.26                        | 0.00                           |
| 7350  | Transfers of Indirect Costs - Interfund                       | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| PCRA  | Program Cost Report Allocations                               | 0.00              | 556,168.10                   | 3,561,207.68                | 474,377.36                      | 418,357.08                        | 856,640.12                     |
|   | Total Indirect Costs and PCR Allocations                      | 3,537,981.10      | 556,168.10                   | 3,564,021.78                | 722,234.20                      | 1,035,508.34                      | 856,640.12                     |
|   | TOTAL BEFORE OBJECT 8980                                      | 47,310,893.18     | 7,537,182.62                 | 21,877,473.62               | 6,440,116.68                    | 15,998,294.60                     | 4,290,907.74                   |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources | 191,979.18        | 23,963.75                    | 0.00                        |                                 | 0.00                              | 191,460.74                     |
|   | TOTAL COSTS   | 47,502,872.36     | 7,561,146.37                 | 21,877,473.62               | 6,440,116.68                    | 15,998,294.60                     | 4,482,368.48                   |

SELPA: North Orange (MM)

| Object Code   | Description   | Adjustments* | Total          |
|---|---|--------------|----------------|
| <b>TOTAL EXPENDITURES - All Sources</b>                 |   |              |                |
| 1000-1999   | Certificated Salaries   |              | 41,028,387.34  |
| 2000-2999   | Classified Salaries   |              | 23,939,640.57  |
| 3000-3999   | Employee Benefits   |              | 24,501,290.13  |
| 4000-4999   | Books and Supplies  |              | 1,574,293.05   |
| 5000-5999   | Services and Other Operating Expenditures                     |              | 13,343,158.03  |
| 6000-6999   | Capital Outlay  |              | 94,397.55      |
| 7130  | State Special Schools   |              | 31,878.00      |
| 7430-7439   | Debt Service  |              | 0.00           |
|   | Total Direct Costs  | 0.00         | 104,513,044.67 |
| 7310  | Transfers of Indirect Costs                                   |              | 4,891,893.82   |
| 7350  | Transfers of Indirect Costs - Interfund                       |              | 0.00           |
| PCRA  | Program Cost Report Allocations                               |              | 5,866,750.34   |
|   | Total Indirect Costs and PCR Allocations                      | 0.00         | 10,758,644.16  |
|   | <b>TOTAL COSTS</b>  | 0.00         | 115,271,688.83 |
| <b>EXPENDITURES - Paid from State and Local Sources</b> |   |              |                |
| 1000-1999   | Certificated Salaries   |              | 40,314,999.03  |
| 2000-2999   | Classified Salaries   |              | 17,834,035.64  |
| 3000-3999   | Employee Benefits   |              | 21,489,616.21  |
| 4000-4999   | Books and Supplies  |              | 1,004,802.38   |
| 5000-5999   | Services and Other Operating Expenditures                     |              | 12,412,585.99  |
| 6000-6999   | Capital Outlay  |              | 94,397.55      |
| 7130  | State Special Schools   |              | 31,878.00      |
| 7430-7439   | Debt Service  |              | 0.00           |
|   | Total Direct Costs  | 0.00         | 93,182,314.80  |
| 7310  | Transfers of Indirect Costs                                   |              | 4,405,803.30   |
| 7350  | Transfers of Indirect Costs - Interfund                       |              | 0.00           |
| PCRA  | Program Cost Report Allocations                               |              | 5,866,750.34   |
|   | Total Indirect Costs and PCR Allocations                      | 0.00         | 10,272,553.64  |
|   | <b>TOTAL BEFORE OBJECT 8980</b>                               | 0.00         | 103,454,868.44 |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources |              | 407,403.67     |
|   | <b>TOTAL COSTS</b>  | 0.00         | 103,862,272.11 |

SELPA: North Orange (MM)

| Object Code                                   | Description   | Orange COE (MM00) | Buena Park Elementary (MM21) | Fullerton Elementary (MM22) | La Habra City Elementary (MM23) | Fullerton Joint Union High (MM24) | Lowell Joint Elementary (MM25) |
|---|---|-------------------|------------------------------|-----------------------------|---------------------------------|-----------------------------------|--------------------------------|
| <b>EXPENDITURES - Paid from Local Sources</b> |   |                   |                              |                             |                                 |                                   |                                |
| 1000-1999                                     | Certificated Salaries   | 345,889.18        | 0.00                         | 0.00                        | 68,238.04                       | 0.00                              | 186,579.08                     |
| 2000-2999                                     | Classified Salaries   | 254,722.98        | 139,076.78                   | 0.00                        | 95,415.94                       | 1,283,673.84                      | 76,785.92                      |
| 3000-3999                                     | Employee Benefits   | 207,854.17        | 82,822.75                    | 0.00                        | 25,356.65                       | 594,033.66                        | 76,883.36                      |
| 4000-4999                                     | Books and Supplies  | 12,426.00         | 0.00                         | 0.00                        | 11.92                           | 150,606.19                        | 0.00                           |
| 5000-5999                                     | Services and Other Operating Expenditures   | 4,505,506.64      | 0.00                         | 1,604,031.21                | 203,222.38                      | 148,788.90                        | 342,377.28                     |
| 6000-6999                                     | Capital Outlay  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7130  | State Special Schools   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7430-7439                                     | Debt Service  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Direct Costs  | 5,326,398.97      | 221,899.53                   | 1,604,031.21                | 392,244.93                      | 2,177,102.59                      | 682,625.64                     |
| 7310  | Transfers of Indirect Costs   | 41,067.23         | 0.00                         | 0.00                        | 0.00                            | 98,218.02                         | 0.00                           |
| 7350  | Transfers of Indirect Costs - Interfund   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Indirect Costs  | 41,067.23         | 0.00                         | 0.00                        | 0.00                            | 98,218.02                         | 0.00                           |
|   | TOTAL BEFORE OBJECT 8980  | 5,367,466.20      | 221,899.53                   | 1,604,031.21                | 392,244.93                      | 2,275,320.61                      | 682,625.64                     |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) |                   |                              |                             |                                 |                                   |                                |
| 8980  | Contributions from Unrestricted Revenues to State Resources   | 191,979.18        | 23,963.75                    | 0.00                        |                                 | 0.00                              | 191,460.74                     |
|   | TOTAL COSTS   | 1,002,710.17      | 4,828,579.75                 | 8,994,593.14                | 3,565,759.60                    | 4,877,861.52                      | 1,489,612.36                   |
|   | UNDUPLICATED PUPIL COUNT  | 6,562,155.55      | 5,074,443.03                 | 10,598,624.35               | 3,958,004.53                    | 7,153,182.13                      | 2,363,698.74                   |
|   |   | 795               | 459                          | 1,459                       | 568                             | 1,220                             | 392                            |

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

SELPA: North Orange (MM)

| Object Code                                   | Description   | Adjustments* | Total         |
|---|---|--------------|---------------|
| <b>EXPENDITURES - Paid from Local Sources</b> |   |              |               |
| 1000-1999                                     | Certificated Salaries   |              | 600,706.30    |
| 2000-2999                                     | Classified Salaries   |              | 1,849,675.46  |
| 3000-3999                                     | Employee Benefits   |              | 986,950.59    |
| 4000-4999                                     | Books and Supplies  |              | 163,044.11    |
| 5000-5999                                     | Services and Other Operating Expenditures   |              | 6,803,926.41  |
| 6000-6999                                     | Capital Outlay  |              | 0.00          |
| 7130  | State Special Schools   |              | 0.00          |
| 7430-7439                                     | Debt Service  |              | 0.00          |
|   | Total Direct Costs  | 0.00         | 10,404,302.87 |
| 7310  | Transfers of Indirect Costs   |              | 139,285.25    |
| 7350  | Transfers of Indirect Costs - Interfund   |              | 0.00          |
|   | Total Indirect Costs  | 0.00         | 139,285.25    |
|   | TOTAL BEFORE OBJECT 8980  | 0.00         | 10,543,588.12 |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) |              | 407,403.67    |
| 8980  | Contributions from Unrestricted Revenues to State Resources   |              | 24,759,116.54 |
|   | TOTAL COSTS   | 0.00         | 35,710,108.33 |
| <b>UNDUPLICATED PUPIL COUNT</b>               |   |              | 4,893         |

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

SELPA: North Orange (MM)

|  | Orange COE<br>(MM00) | Buena Park<br>Elementary<br>(MM21) | Fullerton<br>Elementary<br>(MM22) | La Habra City<br>Elementary<br>(MM23) | Fullerton Joint<br>Union High<br>(MM24) | Lowell Joint<br>Elementary<br>(MM25) | Adjustments* |
|--|----------------------|------------------------------------|-----------------------------------|---------------------------------------|---|--------------------------------------|--------------|
| (Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets) | 44,744,481.01        | 6,057,264.09                       | 19,564,450.37                     | 5,890,405.77                          | 15,758,399.78                           | 4,091,714.04                         |              |
| <b>A. Total 2014-15 State and Local Expenditures (LE-PY, Column A)</b>   |                      |                                    |                                   |                                       |   |                                      |              |
| 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets                          |                      |                                    |                                   |                                       |   |                                      |              |
| 2. Audit adjustments of 2014-15 special education expenditures not included in Line 1  |                      |                                    |                                   |                                       |   |                                      |              |
| 3. Restatements of 2015-16 special education beginning fund balances not included in Line 1                                  |                      |                                    |                                   |                                       |   |                                      |              |
| 4. Other adjustments not included in Line 1  |                      |                                    |                                   |                                       |   |                                      |              |
| 5. 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4)                      | 44,744,481.01        | 6,057,264.09                       | 19,564,450.37                     | 5,890,405.77                          | 15,758,399.78                           | 4,091,714.04                         | 0.00         |
| <b>B. Total 2014-15 Local Expenditures (LE-PY, Column B)</b>   |                      |                                    |                                   |                                       |   |                                      |              |
| 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets                          | 6,324,585.24         | 4,104,982.24                       | 9,125,563.87                      | 3,542,073.53                          | 6,917,429.81                            | 1,763,765.69                         |              |
| 2. Audit adjustments of 2014-15 special education expenditures not included in Line 1  |                      |                                    |                                   |                                       |   |                                      |              |
| 3. Restatements of 2015-16 special education beginning fund balances not included in Line 1                                  |                      |                                    |                                   |                                       |   |                                      |              |
| 4. Other adjustments not included in Line 1  |                      |                                    |                                   |                                       |   |                                      |              |
| 5. 2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4)                                | 6,324,585.24         | 4,104,982.24                       | 9,125,563.87                      | 3,542,073.53                          | 6,917,429.81                            | 1,763,765.69                         | 0.00         |
| <b>C. Unduplicated Pupil Count</b>   |                      |                                    |                                   |                                       |   |                                      |              |
| 1. Amount reported in 2014-15 Report SEMA, LE-CY   | 910                  | 439                                | 1,408                             | 546                                   | 1,215                                   | 371                                  |              |
| 2. Adjustments not included in Line C1   |                      |                                    |                                   |                                       |   |                                      |              |
| 3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)                             | 910                  | 439                                | 1,408                             | 546                                   | 1,215                                   | 371                                  | 0            |

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

SELPA: North Orange (MM)

|  | TOTAL         |
|--|---------------|
| (Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets) |               |
| <b>A. Total 2014-15 State and Local Expenditures (LE-PY, Column A)</b>   |               |
| 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets                          | 96,106,715.06 |
| 2. Audit adjustments of 2014-15 special education expenditures not included in Line 1  | 0.00          |
| 3. Restatements of 2015-16 special education beginning fund balances not included in Line 1                                  | 0.00          |
| 4. Other adjustments not included in Line 1  | 0.00          |
| 5. 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4)                      | 96,106,715.06 |
| <b>B. Total 2014-15 Local Expenditures (LE-PY, Column B)</b>   |               |
| 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets                          | 31,778,400.38 |
| 2. Audit adjustments of 2014-15 special education expenditures not included in Line 1  | 0.00          |
| 3. Restatements of 2015-16 special education beginning fund balances not included in Line 1                                  | 0.00          |
| 4. Other adjustments not included in Line 1  | 0.00          |
| 5. 2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4)                                | 31,778,400.38 |
| <b>C. Unduplicated Pupil Count</b>   |               |
| 1. Amount reported in 2014-15 Report SEMA, LE-CY   | 4,889         |
| 2. Adjustments not included in Line C1   | 0             |
| 3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)                             | 4,889         |

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

**SELPA:** North Orange (MM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2015-16 Expenditures by SELPA (SE-CY) and the 2014-15 Expenditures by SELPA (SE-PY), to the CDE.

The federal Subsequent Years Rule is not applicable at the SELPA level, therefore the SELPA is not required to complete the Subsequent Years Tracking (SYT) worksheet to determine the comparison year for this SELPA Maintenance of Effort Calculation worksheet (SMC-A). That also explains why the SMC-A worksheet looks different from the LEA Maintenance of Effort Calculation (LMC-A).

However, the SELPA is required to compile the SYT worksheets of its participating LEAs into a summary SYT worksheet.

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

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

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

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

**SELPA:** North Orange (MM)

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

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

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

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

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

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

|   |
|---|
| <p>Note: If your SELPA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the SELPA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> |
|---|



SELPA: North Orange (MM)

**SECTION 3**

|  | <u>Column A</u>   | <u>Column B</u>   | <u>Column C</u>               |
|--|---|---|-------------------------------|
|  | <u>Actual Expenditures<br/>FY 2015-16<br/>(SE-CY Worksheet)</u> | <u>Actual Expenditures<br/>FY 2014-15<br/>(SE-PY Worksheet)</u> | <u>Difference<br/>(A - B)</u> |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b> |   |   |                               |
| 1. Total special education expenditures                | 115,271,688.83  |   |                               |
| 2. Less: Expenditures paid from federal sources        | 11,409,416.72   |   |                               |
| 3. Expenditures paid from state and local sources      | 103,862,272.11  | 96,106,715.06   |                               |
| Less: Exempt reduction(s) from SECTION 1               |   | 0.00  |                               |
| Less: 50% reduction from SECTION 2                     |   | 0.00  |                               |
| Net expenditures paid from state and local sources     | 103,862,272.11  | 96,106,715.06   | 7,755,557.05                  |
| 4. Special education unduplicated pupil count          | 4,893   | 4,889   |                               |
| 5. Per capita state and local expenditures (A3/A4)     | 21,226.71   | 19,657.74   | 1,568.97                      |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures.

SELPA: North Orange (MM)

**B. LOCAL EXPENDITURES ONLY METHOD**

|  | FY 2015-16    | FY 2014-15    | Difference   |
|--|---------------|---------------|--------------|
| 1. Last year's local expenditures met MOE requirement: |               |               |              |
| a. Expenditures paid from local sources                | 35,710,108.33 | 31,778,400.38 |              |
| Less: Exempt reduction(s) from SECTION 1               |               | 0.00          |              |
| Less: 50% reduction from SECTION 2                     |               | 0.00          |              |
| Net expenditures paid from local sources               | 35,710,108.33 | 31,778,400.38 | 3,931,707.95 |
| b. Per capita local expenditures (B1a/A4)              | 7,298.20      | 6,499.98      | 798.22       |

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

Renee Hendrick  
Contact Name

(714) 966-4061  
Telephone Number

Associate Superintendent, Administrative Services  
Title

rhendrick@ocde.us  
E-mail Address

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total         |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------|
| <b>UNDUPLICATED PUPIL COUNT</b>  |   |  |                                   |   |  |   |  |   |              |               |
| <b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>                                  |   |  |                                   |   |  |   |  |   |              |               |
| 1000-1999  | Certificated Salaries   | 814,440.00                                 | 216,433.00                        | 281,276.00                                  | 443,727.00                             | 11,754.00   | 10,359,254.00                                  | 4,484,196.00  |              | 16,611,080.00 |
| 2000-2999  | Classified Salaries   | 498,686.00                                 | 300.00                            | 78,338.00                                   | 129,756.00                             | 32,615.00   | 10,604,660.00                                  | 1,201,947.00  |              | 12,546,302.00 |
| 3000-3999  | Employee Benefits   | 503,018.00                                 | 99,284.00                         | 124,607.00                                  | 212,918.00                             | 12,638.00   | 8,636,950.00                                   | 2,033,260.00  |              | 11,622,675.00 |
| 4000-4999  | Books and Supplies  | 14,092.00                                  | 100.00                            | 76,378.00                                   | 153,236.00                             | 1,350.00  | 881,531.00                                     | 40,450.00   |              | 1,167,137.00  |
| 5000-5999  | Services and Other Operating Expenditures   | 219,206.00                                 | 46,022.00                         | 92,900.00                                   | 399,629.00                             | 31,742.00   | 5,555,302.00                                   | 301,658.00  |              | 6,646,459.00  |
| 6000-6999  | Capital Outlay  | 0.00                                       | 300.00                            | 16,000.00                                   | 0.00                                   | 0.00  | 112,945.00                                     | 0.00  |              | 129,245.00    |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
|  | Total Direct Costs  | 2,049,442.00                               | 362,439.00                        | 669,499.00                                  | 1,339,266.00                           | 90,099.00   | 36,150,642.00                                  | 8,061,511.00  | 0.00         | 48,722,898.00 |
| 7310   | Transfers of Indirect Costs   | 173,380.00                                 | 67,108.00                         | 0.00  | 205,600.00                             | 8,122.00  | 2,876,385.00                                   | 751,332.00  |              | 4,081,927.00  |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
|  | Total Indirect Costs  | 173,380.00                                 | 67,108.00                         | 0.00  | 205,600.00                             | 8,122.00  | 2,876,385.00                                   | 751,332.00  | 0.00         | 4,081,927.00  |
|  | TOTAL COSTS   | 2,222,822.00                               | 429,547.00                        | 669,499.00                                  | 1,544,866.00                           | 98,221.00   | 39,027,027.00                                  | 8,812,843.00  | 0.00         | 52,804,825.00 |
| <b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |   |  |                                   |   |  |   |  |   |              |               |
| 1000-1999  | Certificated Salaries   | 814,440.00                                 | 192,872.00                        | 281,276.00                                  | 443,727.00                             | 0.00  | 10,126,635.00                                  | 4,484,196.00  |              | 16,343,146.00 |
| 2000-2999  | Classified Salaries   | 498,686.00                                 | 300.00                            | 78,338.00                                   | 129,756.00                             | 0.00  | 9,275,860.00                                   | 763,383.00  |              | 10,746,323.00 |
| 3000-3999  | Employee Benefits   | 503,018.00                                 | 89,796.00                         | 124,607.00                                  | 212,918.00                             | 0.00  | 7,851,796.00                                   | 1,813,560.00  |              | 10,595,695.00 |
| 4000-4999  | Books and Supplies  | 14,092.00                                  | 100.00                            | 76,378.00                                   | 128,376.00                             | 0.00  | 500,158.00                                     | 40,200.00   |              | 759,304.00    |
| 5000-5999  | Services and Other Operating Expenditures   | 209,080.00                                 | 46,022.00                         | 92,900.00                                   | 397,189.00                             | 0.00  | 5,430,690.00                                   | 301,068.00  |              | 6,476,949.00  |
| 6000-6999  | Capital Outlay  | 0.00                                       | 300.00                            | 16,000.00                                   | 0.00                                   | 0.00  | 112,945.00                                     | 0.00  |              | 129,245.00    |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
|  | Total Direct Costs  | 2,039,316.00                               | 329,390.00                        | 669,499.00                                  | 1,311,966.00                           | 0.00  | 33,298,084.00                                  | 7,402,407.00  | 0.00         | 45,050,662.00 |
| 7310   | Transfers of Indirect Costs   | 172,235.00                                 | 64,028.00                         | 0.00  | 122,275.00                             | 0.00  | 2,684,346.00                                   | 689,904.00  |              | 3,732,788.00  |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00          |
|  | Total Indirect Costs  | 172,235.00                                 | 64,028.00                         | 0.00  | 122,275.00                             | 0.00  | 2,684,346.00                                   | 689,904.00  | 0.00         | 3,732,788.00  |
|  | TOTAL BEFORE OBJECT 8980  | 2,211,551.00                               | 393,418.00                        | 669,499.00                                  | 1,434,241.00                           | 0.00  | 35,982,430.00                                  | 8,092,311.00  | 0.00         | 48,783,450.00 |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |  |                                   |   |  |   |  |   |              |               |
|  | TOTAL COSTS   |  |                                   |   |  |   |  |   |              | 201,791.00    |
|  |   |  |                                   |   |  |   |  |   |              | 48,985,241.00 |

| Object Code   | Description  | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total        |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| <b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b> |  |  |                                   |   |  |   |  |   |              |              |
| 1000-1999   | Certificated Salaries  | 169,689.00                                 | 0.00                              | 0.00  | 233,995.00                             | 0.00  | 5,821.00                                       | 0.00  |              | 408,505.00   |
| 2000-2999   | Classified Salaries  | 59,391.00                                  | 0.00                              | 0.00  | 84,269.00                              | 0.00  | 118,229.00                                     | 0.00  |              | 261,889.00   |
| 3000-3999   | Employee Benefits  | 75,847.00                                  | 0.00                              | 0.00  | 132,566.00                             | 0.00  | 46,804.00                                      | 0.00  |              | 255,217.00   |
| 4000-4999   | Books and Supplies   | 1,000.00                                   | 0.00                              | 0.00  | 2,650.00                               | 0.00  | 4,450.00                                       | 0.00  |              | 8,100.00     |
| 5000-5999   | Services and Other Operating Expenditures  | 12,185.00                                  | 205.00                            | 0.00  | 9,501.00                               | 0.00  | 4,379,599.00                                   | 0.00  |              | 4,401,490.00 |
| 6000-6999   | Capital Outlay   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
| 7130  | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
| 7430-7439   | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
|   | Total Direct Costs   | 317,112.00                                 | 205.00                            | 0.00  | 462,981.00                             | 0.00  | 4,554,903.00                                   | 0.00  | 0.00         | 5,335,201.00 |
| 7310  | Transfers of Indirect Costs  | 158.00                                     | 19.00                             | 0.00  | 43,150.00                              | 0.00  | 7,178.00                                       | 0.00  |              | 50,505.00    |
| 7350  | Transfers of Indirect Costs - Interfund  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00         |
|   | Total Indirect Costs   | 158.00                                     | 19.00                             | 0.00  | 43,150.00                              | 0.00  | 7,178.00                                       | 0.00  | 0.00         | 50,505.00    |
|   | TOTAL BEFORE OBJECT 6980   | 317,270.00                                 | 224.00                            | 0.00  | 506,131.00                             | 0.00  | 4,562,081.00                                   | 0.00  | 0.00         | 5,385,706.00 |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)  |  |                                   |   |  |   |  |   |              |              |
| 8980  | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) |  |                                   |   |  |   |  |   |              |              |
|   | TOTAL COSTS  |  |                                   |   |  |   |  |   |              | 1,037,314.00 |
|   |  |  |                                   |   |  |   |  |   |              | 6,624,811.00 |

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

| Object Code  | Description   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total                |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|----------------------|
| <b>UNDUPLICATED PUPIL COUNT</b>  |   |  |                                   |   |  |   |  |   |              |                      |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>              |   |  |                                   |   |  |   |  |   |              |                      |
| 1000-1999  | Certificated Salaries   | 791,049.67                                 | 214,778.16                        | 254,420.61                                  | 386,804.09                             | 11,821.95   | 10,202,152.19                                  | 4,504,566.11  |              | 16,365,592.78        |
| 2000-2999  | Classified Salaries   | 472,084.73                                 | 250.00                            | 77,827.77                                   | 130,905.40                             | 29,995.80   | 10,210,823.61                                  | 1,116,809.35  |              | 12,038,696.66        |
| 3000-3999  | Employee Benefits   | 483,633.91                                 | 100,130.60                        | 120,811.25                                  | 186,463.50                             | 15,532.18   | 8,321,722.23                                   | 2,106,849.46  |              | 11,335,143.13        |
| 4000-4999  | Books and Supplies  | 40,803.92                                  | 284.30                            | 18,328.08                                   | 18,879.83                              | 16,742.03   | 722,835.84                                     | 31,777.98   |              | 849,651.98           |
| 5000-5999  | Services and Other Operating Expenditures   | 334,037.67                                 | 43,686.90                         | 69,319.03                                   | 279,005.80                             | 39,423.58   | 5,685,139.14                                   | 271,467.96  |              | 6,722,079.98         |
| 6000-6999  | Capital Outlay  | 0.00                                       | 725.00                            | 11,948.00                                   | 0.00                                   | 0.00  | 81,724.55                                      | 0.00  |              | 94,397.55            |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
|  | <b>Total Direct Costs</b>   | <b>2,121,609.90</b>                        | <b>359,854.96</b>                 | <b>552,654.74</b>                           | <b>1,002,058.62</b>                    | <b>113,515.54</b>                                 | <b>35,224,397.56</b>                           | <b>8,031,470.86</b>   | <b>0.00</b>  | <b>47,405,562.08</b> |
| 7310   | Transfers of Indirect Costs   | 162,086.45                                 | 53,160.20                         | 0.00  | 161,860.91                             | 12,213.27   | 2,754,406.25                                   | 729,951.40  |              | 3,873,678.48         |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
| PCRA   | Program Cost Report Allocations (non-add)   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
|  | <b>Total Indirect Costs</b>   | <b>162,086.45</b>                          | <b>53,160.20</b>                  | <b>0.00</b>                                 | <b>161,860.91</b>                      | <b>12,213.27</b>                                  | <b>2,754,406.25</b>                            | <b>729,951.40</b>   | <b>0.00</b>  | <b>3,873,678.48</b>  |
|  | <b>TOTAL COSTS</b>  | <b>2,283,696.35</b>                        | <b>413,015.06</b>                 | <b>552,654.74</b>                           | <b>1,163,919.53</b>                    | <b>125,728.81</b>                                 | <b>37,978,803.81</b>                           | <b>8,761,422.26</b>   | <b>0.00</b>  | <b>51,279,240.56</b> |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b> |   |  |                                   |   |  |   |  |   |              |                      |
| 1000-1999  | Certificated Salaries   | 0.00                                       | 18,558.06                         | 0.00  | 0.00                                   | 11,821.95   | 233,041.52                                     | 0.00  |              | 263,421.53           |
| 2000-2999  | Classified Salaries   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 29,995.80   | 1,337,861.20                                   | 431,077.91  |              | 1,798,934.91         |
| 3000-3999  | Employee Benefits   | 0.00                                       | 5,002.94                          | 0.00  | 0.00                                   | 15,059.18   | 712,926.11                                     | 224,730.06  |              | 957,716.29           |
| 4000-4999  | Books and Supplies  | 0.00                                       | 0.00                              | 0.00  | 11,700.51                              | 16,742.03   | 350,301.24                                     | 2,490.23  |              | 381,234.01           |
| 5000-5999  | Services and Other Operating Expenditures   | 6,392.96                                   | 0.00                              | 0.00  | 523.39                                 | 39,423.58   | 184,195.53                                     | 805.80  |              | 231,341.26           |
| 6000-6999  | Capital Outlay  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
| 7130   | State Special Schools   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
| 7430-7439  | Debt Service  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
|  | <b>Total Direct Costs</b>   | <b>6,392.96</b>                            | <b>23,561.00</b>                  | <b>0.00</b>                                 | <b>12,223.90</b>                       | <b>113,042.54</b>                                 | <b>2,818,325.60</b>                            | <b>659,104.00</b>   | <b>0.00</b>  | <b>3,632,650.00</b>  |
| 7310   | Transfers of Indirect Costs   | 0.00                                       | 0.00                              | 0.00  | 71,813.63                              | 12,213.27   | 190,571.54                                     | 61,098.94   |              | 335,697.38           |
| 7350   | Transfers of Indirect Costs - Interfund   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
|  | <b>Total Indirect Costs</b>   | <b>0.00</b>                                | <b>0.00</b>                       | <b>0.00</b>                                 | <b>71,813.63</b>                       | <b>12,213.27</b>                                  | <b>190,571.54</b>                              | <b>61,098.94</b>  | <b>0.00</b>  | <b>335,697.38</b>    |
|  | <b>TOTAL BEFORE OBJECT 8980</b>   | <b>6,392.96</b>                            | <b>23,561.00</b>                  | <b>0.00</b>                                 | <b>84,037.53</b>                       | <b>125,255.81</b>                                 | <b>3,008,897.14</b>                            | <b>720,202.94</b>   | <b>0.00</b>  | <b>3,968,347.38</b>  |
| 8980   | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |  |                                   |   |  |   |  |   |              |                      |
|  | <b>TOTAL COSTS</b>  |  |                                   |   |  |   |  |   |              | <b>191,979.18</b>    |
|  |   |  |                                   |   |  |   |  |   |              | <b>3,776,368.20</b>  |

| Object Code  | Description  | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total                |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|----------------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |  |  |                                   |   |  |   |  |   |              |                      |
| 1000-1999  | Certificated Salaries  | 791,049.67                                 | 196,220.10                        | 254,420.61                                  | 386,804.09                             | 0.00  | 9,969,110.67                                   | 4,504,566.11  |              | 16,102,171.25        |
| 2000-2999  | Classified Salaries  | 472,084.73                                 | 250.00                            | 77,827.77                                   | 130,905.40                             | 0.00  | 8,872,962.41                                   | 685,731.44  |              | 10,239,761.75        |
| 3000-3999  | Employee Benefits  | 483,633.91                                 | 95,127.66                         | 120,811.25                                  | 186,463.50                             | 473.00  | 7,608,796.12                                   | 1,882,119.40  |              | 10,377,424.84        |
| 4000-4999  | Books and Supplies   | 40,803.92                                  | 284.30                            | 18,328.08                                   | 7,179.32                               | 0.00  | 372,534.60                                     | 29,287.75   |              | 468,417.97           |
| 5000-5999  | Services and Other Operating Expenditures  | 327,644.71                                 | 43,686.80                         | 69,319.03                                   | 278,482.41                             | 0.00  | 5,500,943.61                                   | 270,662.16  |              | 6,490,738.72         |
| 6000-6999  | Capital Outlay   | 0.00                                       | 725.00                            | 11,948.00                                   | 0.00                                   | 0.00  | 81,724.55                                      | 0.00  |              | 94,397.55            |
| 7130   | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
| 7430-7439  | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
|  | <b>Total Direct Costs</b>  | <b>2,115,216.94</b>                        | <b>336,293.86</b>                 | <b>552,654.74</b>                           | <b>989,834.72</b>                      | <b>473.00</b>                                     | <b>32,406,071.96</b>                           | <b>7,372,366.86</b>   | <b>0.00</b>  | <b>43,772,912.08</b> |
| 7310   | Transfers of Indirect Costs  | 162,086.45                                 | 53,160.20                         | 0.00  | 90,047.28                              | 0.00  | 2,563,834.71                                   | 668,852.46  |              | 3,537,981.10         |
| 7350   | Transfers of Indirect Costs - Interfund  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
| PCRA   | Program Cost Report Allocations (non-add)  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
|  | <b>Total Indirect Costs</b>  | <b>162,086.45</b>                          | <b>53,160.20</b>                  | <b>0.00</b>                                 | <b>90,047.28</b>                       | <b>0.00</b>                                       | <b>2,563,834.71</b>                            | <b>668,852.46</b>   | <b>0.00</b>  | <b>3,537,981.10</b>  |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  | 2,277,303.39                               | 389,454.06                        | 552,654.74                                  | 1,079,882.00                           | 473.00  | 34,969,906.67                                  | 8,041,219.32  | 0.00         | 47,310,893.18        |
|  | <b>TOTAL COSTS</b>   |  |                                   |   |  |   |  |   |              | <b>191,979.18</b>    |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |  |  |                                   |   |  |   |  |   |              |                      |
| 1000-1999  | Certificated Salaries  | 171,564.98                                 | 0.00                              | 0.00  | 168,404.77                             | 0.00  | 5,919.43                                       | 0.00  |              | 345,889.18           |
| 2000-2999  | Classified Salaries  | 56,936.83                                  | 0.00                              | 0.00  | 80,479.84                              | 0.00  | 117,306.31                                     | 0.00  |              | 254,722.98           |
| 3000-3999  | Employee Benefits  | 72,220.61                                  | 0.00                              | 0.00  | 90,949.42                              | 0.00  | 44,684.14                                      | 0.00  |              | 207,854.17           |
| 4000-4999  | Books and Supplies   | 56.38                                      | 0.00                              | 0.00  | 1,248.50                               | 0.00  | 11,121.12                                      | 0.00  |              | 12,426.00            |
| 5000-5999  | Services and Other Operating Expenditures  | 7,233.80                                   | 463.68                            | 0.00  | 12,381.61                              | 0.00  | 4,485,427.55                                   | 0.00  |              | 4,505,506.64         |
| 6000-6999  | Capital Outlay   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
| 7130   | State Special Schools  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
| 7430-7439  | Debt Service   | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
|  | <b>Total Direct Costs</b>  | <b>308,012.60</b>                          | <b>463.68</b>                     | <b>0.00</b>                                 | <b>353,464.14</b>                      | <b>0.00</b>                                       | <b>4,664,456.55</b>                            | <b>0.00</b>   | <b>0.00</b>  | <b>5,326,398.97</b>  |
| 7310   | Transfers of Indirect Costs  | 614.48                                     | 42.99                             | 0.00  | 32,766.12                              | 0.00  | 7,643.64                                       | 0.00  |              | 41,067.23            |
| 7350   | Transfers of Indirect Costs - Interfund  | 0.00                                       | 0.00                              | 0.00  | 0.00                                   | 0.00  | 0.00   | 0.00  |              | 0.00                 |
|  | <b>Total Indirect Costs</b>  | <b>614.48</b>                              | <b>42.99</b>                      | <b>0.00</b>                                 | <b>32,766.12</b>                       | <b>0.00</b>                                       | <b>7,643.64</b>                                | <b>0.00</b>   | <b>0.00</b>  | <b>41,067.23</b>     |
|  | <b>TOTAL BEFORE OBJECT 8980</b>  | <b>308,627.08</b>                          | <b>506.67</b>                     | <b>0.00</b>                                 | <b>386,230.26</b>                      | <b>0.00</b>                                       | <b>4,672,102.19</b>                            | <b>0.00</b>   | <b>0.00</b>  | <b>5,367,466.20</b>  |
| 8980   | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)  |  |                                   |   |  |   |  |   |              | 191,979.18           |
| 8980   | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) |  |                                   |   |  |   |  |   |              | 1,002,710.17         |
|  | <b>TOTAL COSTS</b>   |  |                                   |   |  |   |  |   |              | <b>6,562,155.55</b>  |

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

SELPA: North Orange (MM)

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

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

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

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

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

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

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

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

**SELPA:** North Orange (MM)

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

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

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

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

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

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

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

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



SELPA: North Orange (MM)

**SECTION 3**

|  | Column A   | Column B  | Column C              |
|--|--|---|-----------------------|
|  | Budgeted Amounts<br>FY 2016-17<br>(LB-B Worksheet) | Actual Expenditures<br>FY 2015-16<br>(LE-B Worksheet) | Difference<br>(A - B) |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>   |  |   |                       |
| 1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? |  |   |                       |
| If the answer is "NO", then the LEA must complete Section A2.  |  |   |                       |
| a. Total special education expenditures  | 52,804,825.00                                      |   |                       |
| b. Less: Expenditures paid from federal sources  | 3,819,584.00                                       |   |                       |
| c. Expenditures paid from state and local sources  | 48,985,241.00                                      | 47,502,872.36   |                       |
| Less: Exempt reduction(s) from SECTION 1   |  | 0.00  |                       |
| Less: 50% reduction from SECTION 2   |  | 0.00  |                       |
| Net expenditures paid from state and local sources   | 48,985,241.00                                      | 47,502,872.36   | 1,482,368.64          |
| d. Special education unduplicated pupil count  | 795  | 795   |                       |
| e. Per capita state and local expenditures (A1c/A1d)   | 61,616.66  | 59,752.04   | 1,864.62              |

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

|  | Budgeted Amounts<br>FY 2016-17 | Most Recent FY | Difference    |
|--|--------------------------------|----------------|---------------|
| 2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures. |                                |                |               |
| a. Expenditures paid from state and local sources  | 48,985,241.00                  |                |               |
| Less: Exempt reduction(s) from SECTION 1   |                                | 0.00           |               |
| Less: 50% reduction from SECTION 2   |                                | 0.00           |               |
| Net expenditures paid from state and local sources   | 48,985,241.00                  | 0.00           | 48,985,241.00 |
| b. Special education unduplicated pupil count  | 795                            |                |               |
| c. Per capita state and local expenditures (A2a/A2b)   | 61,616.66                      | 0.00           | 61,616.66     |

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

SELPA: North Orange (MM)

**B. LOCAL EXPENDITURES ONLY METHOD**

|  | Budget<br>FY 2016-17 | Actual<br>FY 2015-16 | Difference |
|--|----------------------|----------------------|------------|
| 1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method? |                      |                      |            |
| If the answer is "NO", then the LEA must complete Section B2.  |                      |                      |            |
| a. Expenditures paid from local sources  | 6,624,811.00         | 6,562,155.55         |            |
| Less: Exempt reduction(s) from SECTION 1   |                      | 0.00                 |            |
| Less: 50% reduction from SECTION 2   |                      | 0.00                 |            |
| Net expenditures paid from local sources   | 6,624,811.00         | 6,562,155.55         | 62,655.45  |
| b. Per capita local expenditures (B1a/A1d)   | 8,333.10             | 8,254.28             | 78.82      |

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

|  | Budget<br>FY 2016-17 | Most Recent FY | Difference   |
|--|----------------------|----------------|--------------|
| 2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only. |                      |                |              |
| a. Expenditures paid from local sources  | 6,624,811.00         |                |              |
| Less: Exempt reduction(s) from SECTION 1   |                      | 0.00           |              |
| Less: 50% reduction from SECTION 2   |                      | 0.00           |              |
| Net expenditures paid from local sources   | 6,624,811.00         | 0.00           | 6,624,811.00 |
| b. Special education unduplicated pupil count  | 795                  |                |              |
| c. Per capita local expenditures (B2a/B2b)   | 8,333.10             | 0.00           | 8,333.10     |

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

Renee Hendrick  
Contact Name

(714) 966-4061  
Telephone Number

Associate Superintendent, Administrative Services  
Title

rhendrick@ocde.us  
E-mail Address

SELPA: North Orange (MM)

| Object Code                             | Description   | Orange COE (MM00) | Buena Park Elementary (MM21) | Fullerton Elementary (MM22) | La Habra City Elementary (MM23) | Fullerton Joint Union High (MM24) | Lowell Joint Elementary (MM25) |
|---|---|-------------------|------------------------------|-----------------------------|---------------------------------|-----------------------------------|--------------------------------|
| <b>TOTAL BUDGET - All Sources</b>       |   |                   |                              |                             |                                 |                                   |                                |
| 1000-1999                               | Certificated Salaries   | 16,611,080.00     | 4,098,624.00                 | 9,476,028.00                | 3,202,920.00                    | 7,863,931.00                      | 2,014,258.00                   |
| 2000-2999                               | Classified Salaries   | 12,546,302.00     | 1,048,051.00                 | 4,611,938.00                | 1,845,383.00                    | 3,856,238.00                      | 946,589.00                     |
| 3000-3999                               | Employee Benefits   | 11,622,675.00     | 1,964,705.00                 | 4,922,498.00                | 1,291,060.00                    | 5,359,737.00                      | 911,282.00                     |
| 4000-4999                               | Books and Supplies  | 1,167,137.00      | 66,500.00                    | (16,382.00)                 | 74,193.00                       | 593,866.00                        | 55,800.00                      |
| 5000-5999                               | Services and Other Operating Expenditures                     | 6,646,459.00      | 809,400.00                   | 2,064,181.00                | 898,212.00                      | 3,231,938.00                      | 764,302.00                     |
| 6000-6999                               | Capital Outlay  | 129,245.00        | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7130                                    | State Special Schools   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 15,000.00                         | 0.00                           |
| 7430-7439                               | Debt Service  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Direct Costs  | 48,722,898.00     | 7,987,280.00                 | 21,058,263.00               | 7,311,768.00                    | 20,920,710.00                     | 4,692,231.00                   |
| 7310                                    | Transfers of Indirect Costs                                   | 4,081,927.00      | 0.00                         | 112,982.00                  | 257,446.00                      | 557,614.00                        | 0.00                           |
| 7350                                    | Transfers of Indirect Costs - Interfund                       | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Indirect Costs  | 4,081,927.00      | 0.00                         | 112,982.00                  | 257,446.00                      | 557,614.00                        | 0.00                           |
|   | TOTAL COSTS   | 52,804,825.00     | 7,987,280.00                 | 21,171,245.00               | 7,569,214.00                    | 21,478,324.00                     | 4,692,231.00                   |
| <b>BUDGET - State and Local Sources</b> |   |                   |                              |                             |                                 |                                   |                                |
| 1000-1999                               | Certificated Salaries   | 16,343,146.00     | 3,997,139.00                 | 9,334,215.00                | 3,189,318.00                    | 7,863,931.00                      | 1,956,433.00                   |
| 2000-2999                               | Classified Salaries   | 10,746,323.00     | 503,018.00                   | 3,070,442.00                | 1,190,202.00                    | 2,670,047.00                      | 370,793.00                     |
| 3000-3999                               | Employee Benefits   | 10,595,695.00     | 1,633,050.00                 | 4,110,091.00                | 1,223,642.00                    | 4,679,235.00                      | 735,136.00                     |
| 4000-4999                               | Books and Supplies  | 759,304.00        | 66,500.00                    | (55,830.00)                 | 48,640.00                       | 535,128.00                        | 25,500.00                      |
| 5000-5999                               | Services and Other Operating Expenditures                     | 6,476,949.00      | 809,400.00                   | 2,028,116.00                | 898,212.00                      | 2,600,693.00                      | 752,422.00                     |
| 6000-6999                               | Capital Outlay  | 129,245.00        | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7130                                    | State Special Schools   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 15,000.00                         | 0.00                           |
| 7430-7439                               | Debt Service  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Direct Costs  | 45,050,662.00     | 7,009,107.00                 | 18,487,034.00               | 6,550,014.00                    | 18,364,034.00                     | 3,840,284.00                   |
| 7310                                    | Transfers of Indirect Costs                                   | 3,732,788.00      | 0.00                         | 0.00                        | 220,325.00                      | 552,099.00                        | 0.00                           |
| 7350                                    | Transfers of Indirect Costs - Interfund                       | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Indirect Costs  | 3,732,788.00      | 0.00                         | 0.00                        | 220,325.00                      | 552,099.00                        | 0.00                           |
|   | TOTAL BEFORE OBJECT 8980                                      | 48,783,450.00     | 7,009,107.00                 | 18,487,034.00               | 6,770,339.00                    | 18,916,133.00                     | 3,840,284.00                   |
| 8980                                    | Contributions from Unrestricted Revenues to Federal Resources | 201,791.00        | 214,437.00                   | 0.00                        | (137,791.00)                    | 0.00                              | 177,192.00                     |
|   | TOTAL COSTS   | 48,985,241.00     | 7,223,544.00                 | 18,487,034.00               | 6,632,548.00                    | 18,916,133.00                     | 4,017,476.00                   |

SELPA: North Orange (MM)

| Object Code                             | Description   | Adjustments* | Total                 |
|---|---|--------------|-----------------------|
| <b>TOTAL BUDGET - All Sources</b>       |   |              |                       |
| 1000-1999                               | Certificated Salaries   |              | 43,266,841.00         |
| 2000-2999                               | Classified Salaries   |              | 24,854,501.00         |
| 3000-3999                               | Employee Benefits   |              | 26,071,957.00         |
| 4000-4999                               | Books and Supplies  |              | 1,941,114.00          |
| 5000-5999                               | Services and Other Operating Expenditures                     |              | 14,414,492.00         |
| 6000-6999                               | Capital Outlay  |              | 129,245.00            |
| 7130                                    | State Special Schools   |              | 15,000.00             |
| 7430-7439                               | Debt Service  |              | 0.00                  |
|   | Total Direct Costs  | 0.00         | 110,693,150.00        |
| 7310                                    | Transfers of Indirect Costs                                   |              | 5,009,969.00          |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |              | 0.00                  |
|   | Total Indirect Costs  | 0.00         | 5,009,969.00          |
|   | <b>TOTAL COSTS</b>  | 0.00         | <b>115,703,119.00</b> |
| <b>BUDGET - State and Local Sources</b> |   |              |                       |
| 1000-1999                               | Certificated Salaries   |              | 42,684,182.00         |
| 2000-2999                               | Classified Salaries   |              | 18,550,825.00         |
| 3000-3999                               | Employee Benefits   |              | 22,976,849.00         |
| 4000-4999                               | Books and Supplies  |              | 1,379,242.00          |
| 5000-5999                               | Services and Other Operating Expenditures                     |              | 13,565,792.00         |
| 6000-6999                               | Capital Outlay  |              | 129,245.00            |
| 7130                                    | State Special Schools   |              | 15,000.00             |
| 7430-7439                               | Debt Service  |              | 0.00                  |
|   | Total Direct Costs  | 0.00         | 99,301,135.00         |
| 7310                                    | Transfers of Indirect Costs                                   |              | 4,505,212.00          |
| 7350                                    | Transfers of Indirect Costs - Interfund                       |              | 0.00                  |
|   | Total Indirect Costs  | 0.00         | 4,505,212.00          |
|   | <b>TOTAL BEFORE OBJECT 8980</b>                               | 0.00         | <b>103,806,347.00</b> |
| 8980                                    | Contributions from Unrestricted Revenues to Federal Resources |              | 455,629.00            |
|   | <b>TOTAL COSTS</b>  | 0.00         | <b>104,261,976.00</b> |

SELPA: North Orange (MM)

| Object Code                   | Description   | Orange COE (MM00) | Buena Park Elementary (MM21) | Fullerton Elementary (MM22) | La Habra City Elementary (MM23) | Fullerton Joint Union High (MM24) | Lowell Joint Elementary (MM25) |
|-------------------------------|---|-------------------|------------------------------|-----------------------------|---------------------------------|-----------------------------------|--------------------------------|
| <b>BUDGET - Local Sources</b> |   |                   |                              |                             |                                 |                                   |                                |
| 1000-1999                     | Certificated Salaries   | 408,505.00        | 0.00                         | 0.00                        | 75,450.00                       | 0.00                              | 183,884.00                     |
| 2000-2999                     | Classified Salaries   | 261,889.00        | 136,545.00                   | 16,872.00                   | 79,866.00                       | 1,303,745.00                      | 111,814.00                     |
| 3000-3999                     | Employee Benefits   | 255,217.00        | 79,130.00                    | 911.00                      | 22,681.00                       | 662,221.00                        | 85,015.00                      |
| 4000-4999                     | Books and Supplies  | 8,100.00          | 0.00                         | 0.00                        | 0.00                            | 292,240.00                        | 0.00                           |
| 5000-5999                     | Services and Other Operating Expenditures   | 4,401,490.00      | 0.00                         | 1,130,850.00                | 920.00                          | 232,810.00                        | 366,000.00                     |
| 6000-6999                     | Capital Outlay  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7130                          | State Special Schools   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7430-7439                     | Debt Service  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|                               | Total Direct Costs  | 5,335,201.00      | 215,675.00                   | 1,148,633.00                | 178,917.00                      | 2,491,016.00                      | 746,713.00                     |
| 7310                          | Transfers of Indirect Costs   | 50,505.00         | 0.00                         | 0.00                        | 0.00                            | 97,398.00                         | 0.00                           |
| 7350                          | Transfers of Indirect Costs - Interfund   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|                               | Total Indirect Costs  | 50,505.00         | 0.00                         | 0.00                        | 0.00                            | 97,398.00                         | 0.00                           |
|                               | TOTAL BEFORE OBJECT 8980  | 5,385,706.00      | 215,675.00                   | 1,148,633.00                | 178,917.00                      | 2,588,414.00                      | 746,713.00                     |
| 8980                          | Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) | 201,791.00        | 214,437.00                   | 0.00                        | (137,791.00)                    | 0.00                              | 177,192.00                     |
| 8980                          | Contributions from Unrestricted Revenues to State Resources   | 1,037,314.00      | 5,169,800.00                 | 10,655,755.00               | 4,641,372.00                    | 7,345,240.00                      | 1,775,612.00                   |
|                               | TOTAL COSTS   | 6,624,811.00      | 5,599,912.00                 | 11,804,388.00               | 4,682,498.00                    | 9,933,654.00                      | 2,699,517.00                   |
|                               | <b>UNDUPLICATED PUPIL COUNT</b>   | 795               | 459                          | 1,459                       | 568                             | 1,220                             | 392                            |

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

SELPA: North Orange (MM)

| Object Code                     | Description  | Adjustments* | Total         |
|---------------------------------|--|--------------|---------------|
| <b>BUDGET - Local Sources</b>   |  |              |               |
| 1000-1999                       | Certificated Salaries  |              | 667,839.00    |
| 2000-2999                       | Classified Salaries  |              | 1,910,731.00  |
| 3000-3999                       | Employee Benefits  |              | 1,105,175.00  |
| 4000-4999                       | Books and Supplies   |              | 300,340.00    |
| 5000-5999                       | Services and Other Operating Expenditures  |              | 6,132,070.00  |
| 6000-6999                       | Capital Outlay   |              | 0.00          |
| 7130                            | State Special Schools  |              | 0.00          |
| 7430-7439                       | Debt Service   |              | 0.00          |
|                                 | Total Direct Costs   | 0.00         | 10,116,155.00 |
| 7310                            | Transfers of Indirect Costs  |              | 147,903.00    |
| 7350                            | Transfers of Indirect Costs - Interfund  |              | 0.00          |
|                                 | Total Indirect Costs   | 0.00         | 147,903.00    |
|                                 | TOTAL BEFORE OBJECT 8980   | 0.00         | 10,264,058.00 |
| 8980                            | Contributions from Unrestricted Revenues to Federal Resources<br>(from BUDGET - State and Local Sources section) |              | 455,629.00    |
| 8980                            | Contributions from Unrestricted Revenues to State Resources  |              | 30,625,093.00 |
|                                 | TOTAL COSTS  | 0.00         | 41,344,780.00 |
| <b>UNDUPLICATED PUPIL COUNT</b> |  |              | 4,893         |

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

SELPA: North Orange (MM)

| Object Code   | Description   | Orange COE (MM00) | Buena Park Elementary (MM21) | Fullerton Elementary (MM22) | La Habra City Elementary (MM23) | Fullerton Joint Union High (MM24) | Lowell Joint Elementary (MM25) |
|---|---|-------------------|------------------------------|-----------------------------|---------------------------------|-----------------------------------|--------------------------------|
| <b>TOTAL EXPENDITURES - All Sources</b>                 |   |                   |                              |                             |                                 |                                   |                                |
| 1000-1999   | Certificated Salaries   | 16,365,592.78     | 3,987,793.57                 | 8,890,733.84                | 2,921,406.96                    | 6,925,591.18                      | 1,937,269.01                   |
| 2000-2999   | Classified Salaries   | 12,038,696.66     | 1,118,668.30                 | 4,412,998.68                | 1,565,396.44                    | 3,954,798.48                      | 849,082.01                     |
| 3000-3999   | Employee Benefits   | 11,335,143.13     | 1,761,663.18                 | 4,891,349.44                | 1,171,979.81                    | 4,529,975.65                      | 811,178.92                     |
| 4000-4999   | Books and Supplies  | 849,651.98        | 64,066.00                    | 235,834.25                  | 88,442.78                       | 300,451.01                        | 35,847.03                      |
| 5000-5999   | Services and Other Operating Expenditures                     | 6,722,079.98      | 836,523.22                   | 2,503,735.69                | 897,807.45                      | 1,725,411.35                      | 657,600.34                     |
| 6000-6999   | Capital Outlay  | 94,397.55         | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7130  | State Special Schools   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 31,878.00                         | 0.00                           |
| 7430-7439   | Debt Service  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Direct Costs  | 47,405,562.08     | 7,768,714.27                 | 20,934,651.90               | 6,645,033.44                    | 17,468,105.67                     | 4,290,977.31                   |
| 7310  | Transfers of Indirect Costs                                   | 3,873,678.48      | 0.00                         | 104,361.37                  | 292,880.86                      | 620,973.11                        | 0.00                           |
| 7350  | Transfers of Indirect Costs - Interfund                       | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| PCRA  | Program Cost Report Allocations (non-add)                     | 0.00              | 556,168.10                   | 3,561,207.68                | 474,377.36                      | 8,857.88                          | 856,640.12                     |
|   | Total Indirect Costs  | 3,873,678.48      | 556,168.10                   | 3,561,207.68                | 474,377.36                      | 8,857.88                          | 856,640.12                     |
|   | TOTAL COSTS   | 51,279,240.56     | 7,768,714.27                 | 21,039,013.27               | 6,937,914.30                    | 18,089,078.78                     | 4,290,977.31                   |
| <b>EXPENDITURES - Paid from State and Local Sources</b> |   |                   |                              |                             |                                 |                                   |                                |
| 1000-1999   | Certificated Salaries   | 16,102,171.25     | 3,901,504.77                 | 8,735,430.71                | 2,783,656.68                    | 6,925,591.18                      | 1,866,644.44                   |
| 2000-2999   | Classified Salaries   | 10,239,761.75     | 716,160.30                   | 2,917,073.59                | 918,199.78                      | 2,760,145.77                      | 282,094.45                     |
| 3000-3999   | Employee Benefits   | 10,377,424.84     | 1,462,760.23                 | 4,109,735.70                | 1,069,641.23                    | 3,846,626.16                      | 623,428.05                     |
| 4000-4999   | Books and Supplies  | 468,417.97        | 64,066.00                    | 161,901.97                  | 50,151.02                       | 244,816.58                        | 15,448.84                      |
| 5000-5999   | Services and Other Operating Expenditures                     | 6,490,738.72      | 836,523.22                   | 2,389,309.87                | 896,233.77                      | 1,153,728.57                      | 646,051.84                     |
| 6000-6999   | Capital Outlay  | 94,397.55         | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7130  | State Special Schools   | 0.00              | 0.00                         | 0.00                        | 0.00                            | 31,878.00                         | 0.00                           |
| 7430-7439   | Debt Service  | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | Total Direct Costs  | 43,772,912.08     | 6,981,014.52                 | 18,313,451.84               | 5,717,882.48                    | 14,962,786.26                     | 3,434,267.62                   |
| 7310  | Transfers of Indirect Costs                                   | 3,537,981.10      | 0.00                         | 2,814.10                    | 247,858.84                      | 617,151.26                        | 0.00                           |
| 7350  | Transfers of Indirect Costs - Interfund                       | 0.00              | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| PCRA  | Program Cost Report Allocations (non-add)                     | 0.00              | 556,168.10                   | 3,561,207.68                | 474,377.36                      | 8,857.88                          | 856,640.12                     |
|   | Total Indirect Costs  | 3,537,981.10      | 556,168.10                   | 3,561,207.68                | 474,377.36                      | 8,857.88                          | 856,640.12                     |
|   | TOTAL BEFORE OBJECT 8980                                      | 47,310,893.18     | 6,981,014.52                 | 18,316,265.94               | 5,965,741.32                    | 15,579,937.52                     | 3,434,267.62                   |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources | 191,979.18        | 23,953.75                    | 0.00                        | 0.00                            | 0.00                              | 191,460.74                     |
|   | TOTAL COSTS   | 47,502,872.36     | 7,004,968.27                 | 18,316,265.94               | 5,965,741.32                    | 15,579,937.52                     | 3,625,728.36                   |

SELPA: North Orange (MM)

| Object Code   | Description   | Adjustments* | Total          |
|---|---|--------------|----------------|
| <b>TOTAL EXPENDITURES - All Sources</b>                 |   |              |                |
| 1000-1999   | Certificated Salaries   |              | 41,028,387.34  |
| 2000-2999   | Classified Salaries   |              | 23,939,640.57  |
| 3000-3999   | Employee Benefits   |              | 24,501,290.13  |
| 4000-4999   | Books and Supplies  |              | 1,574,293.05   |
| 5000-5999   | Services and Other Operating Expenditures                     |              | 13,343,158.03  |
| 6000-6999   | Capital Outlay  |              | 94,397.55      |
| 7130  | State Special Schools   |              | 31,878.00      |
| 7430-7439   | Debt Service  |              | 0.00           |
|   | Total Direct Costs  | 0.00         | 104,513,044.67 |
| 7310  | Transfers of Indirect Costs                                   |              | 4,891,893.82   |
| 7350  | Transfers of Indirect Costs - Interfund                       |              | 0.00           |
| PCRA  | Program Cost Report Allocations (non-add)                     |              | 5,457,251.14   |
|   | Total Indirect Costs  | 0.00         | 4,891,893.82   |
|   | <b>TOTAL COSTS</b>  | 0.00         | 109,404,938.49 |
| <b>EXPENDITURES - Paid from State and Local Sources</b> |   |              |                |
| 1000-1999   | Certificated Salaries   |              | 40,314,999.03  |
| 2000-2999   | Classified Salaries   |              | 17,834,035.64  |
| 3000-3999   | Employee Benefits   |              | 21,489,616.21  |
| 4000-4999   | Books and Supplies  |              | 1,004,802.38   |
| 5000-5999   | Services and Other Operating Expenditures                     |              | 12,412,585.99  |
| 6000-6999   | Capital Outlay  |              | 94,397.55      |
| 7130  | State Special Schools   |              | 31,878.00      |
| 7430-7439   | Debt Service  |              | 0.00           |
|   | Total Direct Costs  | 0.00         | 93,182,314.80  |
| 7310  | Transfers of Indirect Costs                                   |              | 4,405,805.30   |
| 7350  | Transfers of Indirect Costs - Interfund                       |              | 0.00           |
| PCRA  | Program Cost Report Allocations (non-add)                     |              | 5,457,251.14   |
|   | Total Indirect Costs  | 0.00         | 4,405,805.30   |
|   | <b>TOTAL BEFORE OBJECT 8980</b>                               | 0.00         | 97,588,120.10  |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources |              | 407,393.67     |
|   | <b>TOTAL COSTS</b>  | 0.00         | 97,995,513.77  |



SELPA: North Orange (MM)

| Object Code                                   | Description   | Orange COE (MM00)   | Buena Park Elementary (MM21) | Fullerton Elementary (MM22) | La Habra City Elementary (MM23) | Fullerton Joint Union High (MM24) | Lowell Joint Elementary (MM25) |
|---|---|---------------------|------------------------------|-----------------------------|---------------------------------|-----------------------------------|--------------------------------|
| <b>EXPENDITURES - Paid from Local Sources</b> |   |                     |                              |                             |                                 |                                   |                                |
| 1000-1999                                     | Certificated Salaries   | 345,889.18          | 0.00                         | 0.00                        | 68,238.04                       | 0.00                              | 186,579.08                     |
| 2000-2999                                     | Classified Salaries   | 254,722.98          | 139,076.78                   | 0.00                        | 95,415.94                       | 1,283,673.84                      | 76,785.92                      |
| 3000-3999                                     | Employee Benefits   | 207,854.17          | 82,822.75                    | 0.00                        | 25,356.65                       | 594,033.68                        | 76,883.36                      |
| 4000-4999                                     | Books and Supplies  | 12,426.00           | 0.00                         | 0.00                        | 11.92                           | 150,606.19                        | 0.00                           |
| 5000-5999                                     | Services and Other Operating Expenditures   | 4,505,506.64        | 0.00                         | 1,604,031.21                | 203,222.38                      | 148,788.90                        | 342,377.28                     |
| 6000-6999                                     | Capital Outlay  | 0.00                | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7130  | State Special Schools   | 0.00                | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
| 7430-7439                                     | Debt Service  | 0.00                | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | <b>Total Direct Costs</b>   | <b>5,326,398.97</b> | <b>221,899.53</b>            | <b>1,604,031.21</b>         | <b>392,244.93</b>               | <b>2,177,102.61</b>               | <b>682,625.64</b>              |
| 7310  | Transfers of Indirect Costs   | 41,067.23           | 0.00                         | 0.00                        | 0.00                            | 98,218.02                         | 0.00                           |
| 7350  | Transfers of Indirect Costs - Interfund   | 0.00                | 0.00                         | 0.00                        | 0.00                            | 0.00                              | 0.00                           |
|   | <b>Total Indirect Costs</b>   | <b>41,067.23</b>    | <b>0.00</b>                  | <b>0.00</b>                 | <b>0.00</b>                     | <b>98,218.02</b>                  | <b>0.00</b>                    |
|   | <b>TOTAL BEFORE OBJECT 8980</b>   | <b>5,367,466.20</b> | <b>221,899.53</b>            | <b>1,604,031.21</b>         | <b>392,244.93</b>               | <b>2,275,320.63</b>               | <b>682,625.64</b>              |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) |                     |                              |                             |                                 |                                   |                                |
|   |   | 191,979.18          | 23,953.75                    | 0.00                        | 0.00                            | 0.00                              | 191,460.74                     |
| 8980  | Contributions from Unrestricted Revenues to State Resources   | 1,002,710.17        | 4,828,579.75                 | 8,994,593.14                | 3,565,759.60                    | 4,877,861.52                      | 1,489,612.36                   |
|   | <b>TOTAL COSTS</b>  | <b>6,562,155.55</b> | <b>5,074,433.03</b>          | <b>10,598,624.35</b>        | <b>3,958,004.53</b>             | <b>7,153,182.15</b>               | <b>2,363,698.74</b>            |
|   | <b>UNDUPLICATED PUPIL COUNT</b>   | <b>795</b>          | <b>459</b>                   | <b>1,459</b>                | <b>568</b>                      | <b>1,220</b>                      | <b>392</b>                     |

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

SELPA: North Orange (MM)

| Object Code                                   | Description   | Adjustments* | Total         |
|---|---|--------------|---------------|
| <b>EXPENDITURES - Paid from Local Sources</b> |   |              |               |
| 1000-1999                                     | Certificated Salaries   |              | 600,706.30    |
| 2000-2999                                     | Classified Salaries   |              | 1,849,675.46  |
| 3000-3999                                     | Employee Benefits   |              | 986,950.61    |
| 4000-4999                                     | Books and Supplies  |              | 163,044.11    |
| 5000-5999                                     | Services and Other Operating Expenditures   |              | 6,803,926.41  |
| 6000-6999                                     | Capital Outlay  |              | 0.00          |
| 7130  | State Special Schools   |              | 0.00          |
| 7430-7439                                     | Debt Service  |              | 0.00          |
|   | Total Direct Costs  | 0.00         | 10,404,302.89 |
| 7310  | Transfers of Indirect Costs   |              | 139,285.25    |
| 7350  | Transfers of Indirect Costs - Interfund   |              | 0.00          |
|   | Total Indirect Costs  | 0.00         | 139,285.25    |
|   | TOTAL BEFORE OBJECT 8980  | 0.00         | 10,543,588.14 |
| 8980  | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) |              | 407,393.67    |
| 8980  | Contributions from Unrestricted Revenues to State Resources   |              | 24,759,116.54 |
|   | TOTAL COSTS   | 0.00         | 35,710,098.35 |
| <b>UNDUPLICATED PUPIL COUNT</b>               |   |              | 4,893         |

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

**SELPA:** North Orange (MM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2016-17 Budget by SELPA (SE-B) and the 2015-16 Expenditures by SELPA (SE-B), to the CDE.

The federal Subsequent Years Rule is not applicable at the SELPA level, therefore the SELPA is not required to complete the Subsequent Years Tracking (SYT) worksheet to determine the comparison year for this SELPA Maintenance of Effort Calculation worksheet (SMC-B). That also explains why the SMC-B worksheet looks different from the LEA Maintenance of Effort Calculation (LMC-B).

However, the SELPA is required to compile the SYT worksheets of its participating LEAs into a summary SYT worksheet.

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

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

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

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

**SELPA:** North Orange (MM)

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

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

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

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

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

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

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

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

SELPA: North Orange (MM)

**SECTION 3**

|  | Column A   | Column B  | Column C              |
|--|--|---|-----------------------|
|  | Budgeted Amounts<br>FY 2016-17<br>(SB-B Worksheet) | Actual Expenditures<br>FY 2015-16<br>(SE-B Worksheet) | Difference<br>(A - B) |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b> |  |   |                       |
| 1. Total special education expenditures                | 115,703,119.00                                     |   |                       |
| 2. Less: Expenditures paid from federal sources        | 11,441,143.00                                      |   |                       |
| 3. Expenditures paid from state and local sources      | 104,261,976.00                                     | 97,995,513.77   |                       |
| Less: Exempt reduction(s) from SECTION 1               |  | 0.00  |                       |
| Less: 50% reduction from SECTION 2                     |  | 0.00  |                       |
| Net expenditures paid from state and local sources     | 104,261,976.00                                     | 97,995,513.77   | 6,266,462.23          |
| 4. Special education unduplicated pupil count          | 4,893  | 4,893   |                       |
| 5. Per capita state and local expenditures (A3/A4)     | 21,308.39  | 20,027.70   | 1,280.69              |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures.

SELPA: North Orange (MM)

**B. LOCAL EXPENDITURES ONLY METHOD**

|  | <b>Budget<br/>FY 2016-17</b> | <b>Actual<br/>FY 2015-16</b> | <b>Difference</b> |
|--|------------------------------|------------------------------|-------------------|
| 1. Last year's local expenditures met MOE requirement: |                              |                              |                   |
| a. Expenditures paid from local sources                | 41,344,780.00                | 35,710,098.35                |                   |
| Less: Exempt reduction(s) from SECTION 1               |                              | 0.00                         |                   |
| Less: 50% reduction from SECTION 2                     |                              | 0.00                         |                   |
| Net expenditures paid from local sources               | 41,344,780.00                | 35,710,098.35                | 5,634,681.65      |
| b. Per capita local expenditures (B1a/A4)              | 8,449.78                     | 7,298.20                     | 1,151.58          |

If one or both of the differences in Column C are positive (current year budgeted local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

Renee Hendrick  
Contact Name

(714) 966-4365  
Telephone Number

Associate Superintendent, Administrative Services  
Title

rhendrick@ocde.us  
E-mail Address

|  | Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499 | Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699 | Revenues Object Codes 8000-8799 | Expenditures Object Codes 1000-7499 | 10% Criterion | 5% Criterion for same element | Automatic Major Fund? |
|--|--|--|---------------------------------|-------------------------------------|---------------|-------------------------------|-----------------------|
| <b>Governmental Funds</b>                                      |  |  |                                 |                                     |               |                               |                       |
| General Fund   | 169,628,075  | 39,916,633   | 222,533,483                     | 192,929,162                         | n/a           | n/a                           | Always                |
| 01 County School Service Fund                                  |  |  |                                 |                                     |               |                               |                       |
| <b>Special Revenue Funds</b>                                   |  |  |                                 |                                     |               |                               |                       |
| 09 Charter Schools Special Revenue Fund                        | 32,246,247   | 21,875,834   | 38,795,671                      | 40,216,781                          | Yes           | Yes                           | Yes                   |
| 10 Special Education Pass-Through Fund                         |  |  |                                 |                                     |               |                               |                       |
| 11 Adult Education Fund  |  |  |                                 |                                     |               |                               |                       |
| 12 Child Development Fund                                      | 7,892,228  | 7,892,228  | 21,621,121                      | 21,903,659                          | Yes           | Yes                           | Yes                   |
| 13 Cafeteria Special Revenue Fund                              |  |  |                                 |                                     |               |                               |                       |
| 14 Deferred Maintenance Fund                                   | 24,116,869   | 115,632  | 1,155,525                       | 1,164,546                           |               |                               |                       |
| 15 Pupil Transportation Equipment Fund                         |  |  |                                 |                                     |               |                               |                       |
| 16 Forest Reserve Fund   |  |  |                                 |                                     |               |                               |                       |
| 17 Special Reserve Fund for Other Than Capital Outlay Projects | 24,395,992   |  | 137,454                         |                                     |               |                               |                       |
| 18 School Bus Emissions Reduction Fund                         |  |  |                                 |                                     |               |                               |                       |
| 19 Foundation Special Revenue Fund                             |  |  |                                 |                                     |               |                               |                       |
| 20 Special Reserve Fund for Postemployment Benefits            |  |  |                                 |                                     |               |                               |                       |
| <b>Capital Project Funds</b>                                   |  |  |                                 |                                     |               |                               |                       |
| 21 Building Fund   |  |  |                                 |                                     |               |                               |                       |
| 25 Capital Facilities Fund                                     |  |  |                                 |                                     |               |                               |                       |
| 30 State School Building Lease-Purchase Fund                   | 4,134,402  | 264  | (1,413,802)                     | 84,017                              |               |                               |                       |
| 35 County School Facilities Fund                               | 2,524,440  | 192,425  | 2,109,457                       | 876,230                             |               |                               |                       |
| 40 Special Reserve Fund for Capital Outlay Projects            |  |  |                                 |                                     |               |                               |                       |
| 49   |  |  |                                 |                                     |               |                               |                       |
| <b>Debt Service Funds</b>                                      |  |  |                                 |                                     |               |                               |                       |
| 53 Tax Override Fund   |  |  |                                 |                                     |               |                               |                       |
| 56 Debt Service Fund   | 1,562,145  |  | 5,975                           | 2,317,425                           |               |                               |                       |
| <b>Permanent Funds</b>   |  |  |                                 |                                     |               |                               |                       |
| 57 Foundation Permanent Fund                                   | 266,500,398  | 69,993,016   | 284,944,884                     | 259,491,820                         |               |                               |                       |
| <b>Total Governmental Funds</b>                                | <b>26,650,040</b>  | <b>6,999,302</b>   | <b>28,494,488</b>               | <b>25,949,182</b>                   |               |                               |                       |
| <b>10% of Total Governmental Funds</b>                         |  |  |                                 |                                     |               |                               |                       |
| <b>Enterprise Funds</b>  |  |  |                                 |                                     |               |                               |                       |
| 61 Cafeteria Enterprise Fund                                   |  |  |                                 |                                     |               |                               |                       |
| 62 Charter Schools Enterprise Fund                             |  |  |                                 |                                     |               |                               |                       |
| 63 Other Enterprise Fund                                       |  |  |                                 |                                     |               |                               |                       |
| <b>Total Enterprise Funds</b>                                  | <b>0</b>   | <b>0</b>   | <b>0</b>                        | <b>0</b>                            |               |                               |                       |
| <b>10% of Total Enterprise Funds</b>                           |  |  |                                 |                                     |               |                               |                       |
| <b>Total Governmental &amp; Enterprise Funds</b>               | <b>266,500,398</b>   | <b>69,993,016</b>  | <b>284,944,884</b>              | <b>259,491,820</b>                  |               |                               |                       |
| <b>5% of Total Gov't &amp; Enterprise Funds</b>                | <b>13,325,020</b>  | <b>3,499,651</b>   | <b>14,247,244</b>               | <b>12,974,591</b>                   |               |                               |                       |

|   | Resource | Function | Object                              | Fund 01<br>County School<br>Service Fund | Fund 10<br>Special Education<br>Pass-Through Fund | Fund 12<br>Child Development<br>Fund | Fund 14<br>Deferred Maintenance<br>Fund | Fund 17<br>Special Reserve Fund<br>for Other Than Capital<br>Outlay Projects | Fund 35<br>County School<br>Facilities Fund | Fund 40<br>Special Reserve Fund<br>for Capital Outlay<br>Projects |
|---|----------|----------|-------------------------------------|--|---|--------------------------------------|---|--|---|---|
| <b>Assets</b>   |          |          |                                     |  |   |                                      |   |  |   |   |
|   |          |          | Funds 01-57, except where indicated |  |   |                                      |   |  |   |   |
| Cash  |          |          | 9110-9140                           | 149,666,454.70                           | 10,753,297.20                                     | 5,458,139.27                         | 23,947,561.37                           | 23,260,873.94  | 4,131,829.67                                | 2,378,514.40  |
| Investments   |          |          | 9150                                | 0.00                                     | 0.00  | 0.00                                 | 0.00                                    | 0.00   | 0.00  | 0.00  |
| Receivables   |          |          | 9200-9290                           | 16,904,162.20                            | 4,564,128.01                                      | 1,614,833.02                         | 13,665.36                               | 14,056.36  | 2,572.28                                    | 145,925.92  |
| Due from Other Funds                                  |          |          | 9310                                | 1,876,215.13                             | 16,928,821.75                                     | 819,255.77                           | 155,641.80                              | 1,121,062.00   | 0.00  | 0.00  |
| Stores  |          |          | 9320                                | 0.00                                     | 0.00  | 0.00                                 | 0.00                                    | 0.00   | 0.00  | 0.00  |
| Prepays   |          |          | 9330                                | 36,988.34                                | 0.00  | 0.00                                 | 0.00                                    | 0.00   | 0.00  | 0.00  |
| Other Current Assets                                  |          |          | 9340                                | 1,144,254.37                             | 0.00  | 0.00                                 | 0.00                                    | 0.00   | 0.00  | 0.00  |
| Land  |          |          | 9410                                |  |   |                                      |   |  |   |   |
| Land Improvements                                     |          |          | 9420                                |  |   |                                      |   |  |   |   |
| Accumulated Depreciation - Land Improvements          |          |          | 9425                                |  |   |                                      |   |  |   |   |
| Buildings   |          |          | 9430                                |  |   |                                      |   |  |   |   |
| Accumulated Depreciation - Buildings                  |          |          | 9435                                |  |   |                                      |   |  |   |   |
| Equipment   |          |          | 9440                                |  |   |                                      |   |  |   |   |
| Accumulated Depreciation - Equipment                  |          |          | 9445                                |  |   |                                      |   |  |   |   |
| Work in Progress                                      |          |          | 9450                                |  |   |                                      |   |  |   |   |
| <b>Deferred Outflows of Resources - pensions only</b> |          |          | 9490                                |  |   |                                      |   |  |   |   |
| <b>Deferred Outflows of Resources - other</b>         |          |          | 9490                                | 0.00                                     | 0.00  | 0.00                                 | 0.00                                    | 0.00   | 0.00  | 0.00  |
| <b>Liabilities</b>                                    |          |          |                                     |  |   |                                      |   |  |   |   |
| Accounts Payable and Other Current Liabilities        |          |          | 9500-9599,                          |  |   |                                      |   |  |   |   |
| Due to Other Funds                                    |          |          | 9620                                | 15,803,518.99                            | 21,542,236.06                                     | 5,100,450.91                         | 115,631.76                              | 0.00   | 263.76                                      | 192,424.70  |
| Current Loans   |          |          | 9610                                | 18,958,897.34                            | 333,597.98  | 1,608,501.13                         | 0.00                                    | 0.00   | 0.00  | 0.00  |
| Unearned Revenue                                      |          |          | 9640                                | 0.00                                     | 0.00  | 0.00                                 | 0.00                                    | 0.00   | 0.00  | 0.00  |
| General Obligation Bonds Payable                      |          |          | 9650                                | 5,154,217.09                             | 0.00  | 1,183,276.02                         | 0.00                                    | 0.00   | 0.00  | 0.00  |
| State School Building Loan Payable                    |          |          | 9661                                |  |   |                                      |   |  |   |   |
| Net Pension Liability (Asset)                         |          |          | 9662                                |  |   |                                      |   |  |   |   |
| Net OPEB Obligation                                   |          |          | 9663                                |  |   |                                      |   |  |   |   |
| Compensated Absences Payable                          |          |          | 9664                                |  |   |                                      |   |  |   |   |
| COPs Payable  |          |          | 9665                                |  |   |                                      |   |  |   |   |
| Capital Leases Payable                                |          |          | 9666                                |  |   |                                      |   |  |   |   |
| Lease Revenue Bonds Payable                           |          |          | 9667                                |  |   |                                      |   |  |   |   |
| Other General Long-Term Debt                          |          |          | 9668                                |  |   |                                      |   |  |   |   |
|   |          |          | 9669                                |  |   |                                      |   |  |   |   |
| <b>Deferred Inflows of Resources - pensions only</b>  |          |          | 9690                                |  |   |                                      |   |  |   |   |
| <b>Deferred Inflows of Resources - other</b>          |          |          | 9690                                | 0.00                                     | 0.00  | 0.00                                 | 0.00                                    | 0.00   | 0.00  | 0.00  |



| Resource                           | Function | Object | Fund 01                    | Fund 10                             | Fund 12                | Fund 14                   | Fund 17   | Fund 35                       | Fund 40  |
|------------------------------------|----------|--------|----------------------------|-------------------------------------|------------------------|---------------------------|---|-------------------------------|--|
|                                    |          |        | County School Service Fund | Special Education Pass-Through Fund | Child Development Fund | Deferred Maintenance Fund | Special Reserve Fund for Other Than Capital Outlay Projects | County School Facilities Fund | Special Reserve Fund for Capital Outlay Projects |
|                                    |          | 979Z   | 129,711,441.32             | 10,370,412.92                       | 0.00                   | 24,001,236.77             | 24,395,992.30   | 4,134,138.19                  | 2,332,015.62                                     |
| <b>Fund Balance / Net Position</b> |          |        |                            |                                     |                        |                           |   |                               |  |

| Resource  | Function | Object     | Fund 56<br>Debt Service Fund | Total Governmental<br>Funds | Capital Assets,<br>Deferred Outflows of<br>Resources, Long-<br>Term Liabilities, and<br>Deferred Inflows of<br>Resources | Total Governmental<br>Funds, Capital<br>Assets, Deferred<br>Outflows of<br>Resources, Long-<br>Term Liabilities, and<br>Deferred Inflows of<br>Resources |
|---|----------|------------|------------------------------|-----------------------------|--|--|
| <b>Assets</b>   |          |            |                              |                             |  |  |
| Funds 01-57, except where indicated                   |          |            |                              |                             |  |  |
| Cash  |          | 9110-9140  | 1,561,598.92                 | 221,158,269                 |  | 221,158,269  |
| Investments   |          | 9150       | 0.00                         | 0                           |  | 0  |
| Receivables   |          | 9200-9290  | 546.06                       | 23,259,889                  |  | 23,259,889   |
| Due from Other Funds                                  |          | 9310       | 0.00                         | 20,900,996                  |  | 20,900,996   |
| Stores  |          | 9320       | 0.00                         | 0                           |  | 0  |
| Prepays   |          | 9330       | 0.00                         | 36,988                      |  | 36,988   |
| Other Current Assets                                  |          | 9340       | 0.00                         | 1,144,254                   |  | 1,144,254  |
| Land  |          | 9410       |                              |                             |  | 0  |
| Land Improvements                                     |          | 9420       |                              |                             |  | 0  |
| Accumulated Depreciation - Land Improvements          |          | 9425       |                              |                             |  | 0  |
| Buildings   |          | 9430       |                              |                             |  | 0  |
| Accumulated Depreciation - Buildings                  |          | 9435       |                              |                             |  | 0  |
| Equipment   |          | 9440       |                              |                             |  | 0  |
| Accumulated Depreciation - Equipment                  |          | 9445       |                              |                             |  | 0  |
| Work in Progress                                      |          | 9450       |                              |                             |  | 0  |
| <b>Deferred Outflows of Resources - pensions only</b> |          |            |                              |                             |  |  |
| <b>Deferred Outflows of Resources - other</b>         |          |            |                              |                             |  |  |
| <b>Liabilities</b>                                    |          |            |                              |                             |  |  |
| Accounts Payable and Other Current Liabilities        |          | 9500-9599, |                              |                             |  |  |
| Due to Other Funds                                    |          | 9620       | 0.00                         | 42,754,526                  |  | 42,754,526   |
| Current Loans   |          | 9610       | 0.00                         | 20,900,996                  |  | 20,900,996   |
| Unearned Revenue                                      |          | 9640       | 0.00                         | 0                           |  | 0  |
| General Obligation Bonds Payable                      |          | 9650       | 0.00                         | 6,337,493                   |  | 6,337,493  |
| State School Building Loan Payable                    |          | 9661       |                              |                             |  | 0  |
| Net OPEB Obligation                                   |          | 9662       |                              |                             |  | 0  |
| Net Pension Liability (Asset)                         |          | 9663       |                              |                             |  | 0  |
| Compensated Absences Payable                          |          | 9664       |                              |                             |  | 0  |
| COPs Payable  |          | 9665       |                              |                             |  | 0  |
| Capital Leases Payable                                |          | 9666       |                              |                             |  | 0  |
| Lease Revenue Bonds Payable                           |          | 9667       |                              |                             |  | 0  |
| Other General Long-Term Debt                          |          | 9668       |                              |                             |  | 0  |
|   |          | 9669       |                              |                             |  | 0  |
| <b>Deferred Inflows of Resources - pensions only</b>  |          |            |                              |                             |  |  |
| <b>Deferred Inflows of Resources - other</b>          |          |            |                              |                             |  |  |
|   |          | 9690       | 0.00                         | 0                           |  | 0  |
|   |          | 9690       |                              |                             |  | 0  |

| Resource                           |  | Function | Object | Fund 56           |  | Total Governmental Funds | Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources |
|------------------------------------|--|----------|--------|-------------------|--|--------------------------|--|--|
|                                    |  |          | 979Z   | Debt Service Fund |  | 1,562,144.98             | 0  | 196,507,381  |
| <b>Fund Balance / Net Position</b> |  |          |        |                   |  |                          |  |  |

|   | Resource                 | Function | Object   | Fund 01                    | Fund 10                             | Fund 12                | Fund 14                   | Fund 17   | Fund 35                       | Fund 40  |
|---|--------------------------|----------|--|----------------------------|-------------------------------------|------------------------|---------------------------|---|-------------------------------|--|
|   |                          |          |  | County School Service Fund | Special Education Pass-Through Fund | Child Development Fund | Deferred Maintenance Fund | Special Reserve Fund for Other Than Capital Outlay Projects | County School Facilities Fund | Special Reserve Fund for Capital Outlay Projects |
| <b>General Revenues</b>                                   |                          |          |  |                            |                                     |                        |                           |   |                               |  |
| Taxes and Subventions:                                    |                          |          |  |                            |                                     |                        |                           |   |                               |  |
| Taxes Levied for General Purposes                         | 0000-9999                |          | 8020-8079,<br>8097   | 65,657,793.15              | 27,066,776.35                       | 0.00                   | 0.00                      | 0.00  | 0.00                          | 0.00   |
| Taxes Levied for Debt Service                             | 0000-9999                |          | 8571-8572,<br>8510-8614  | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  | 0.00                          | 0.00   |
| Taxes Levied for Other Specific Purposes                  | 0000-9999                |          | 8575-8576,<br>8615-8629  | 2,187,674.48               | 0.00                                | 0.00                   | 0.00                      | 0.00  | 0.00                          | 0.00   |
| Federal and State Aid Not Restricted to Specific Purposes | 0000-1999                |          | 8010-8019,<br>8092, 8096,<br>8100-8544,<br>8546-8560,<br>8587-8590         | 41,719,613.30              | 0.00                                | 0.00                   | 0.00                      | 0.00  | 0.00                          | 0.00   |
| Interest and Investment Earnings                          | 0000-1999                |          | 8660-8662  | 852,579.52                 | 0.00                                | 0.00                   | 133,004.64                | 137,453.97  | 0.00                          | 9,475.61   |
| Interagency Revenues                                      | 0000-1999                |          | 8677,<br>8780-8799   | 6,481,925.52               | 0.00                                | 0.00                   | 0.00                      | 0.00  | 0.00                          | 0.00   |
| Miscellaneous   | 0000-1999                |          | 8081-8089,<br>8631-8659,<br>8663-8676,<br>8678-8710                        | 37,013,476.78              | 0.00                                | 0.00                   | 0.00                      | 0.00  | 0.00                          | 2,099,981.32                                     |
| <b>Program Revenues</b>                                   |                          |          |  |                            |                                     |                        |                           |   |                               |  |
| Charges for Services                                      | 2000-9999                |          | 8081-8089,<br>8631-8659,<br>8663-8698,<br>8700-8710                        | 33,637,085.45              | 0.00                                | 436,561.73             | 0.00                      | 0.00  | 0.00                          | 0.00   |
| Operating Grants and Contributions                        | 6200, 7710               |          | 8290, 8587,<br>8699  |                            |                                     |                        |                           |   |                               |  |
|   |                          |          | 8010-8019,<br>8100-8544,<br>8546-8560,<br>8587-8590,<br>8660-8662,<br>8699 |                            |                                     |                        |                           |   |                               |  |
|   | 2000-6199,<br>6201-7709, |          | 8780-8799  | 36,005,852.60              | 11,728,895.01                       | 21,184,559.02          | 0.00                      | 0.00  | 0.00                          | 0.00   |
| Capital Grants and Contributions                          | 0000-7709,<br>7711-9999  |          | 8545,<br>8660-8662   |                            |                                     |                        |                           |   |                               |  |
|   | 7710                     |          | 8590,<br>8660-8662   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  | (1,413,802.33)                | 0.00   |
| <b>Expenditures</b>                                       |                          |          |  |                            |                                     |                        |                           |   |                               |  |
| Instruction   |                          |          |  |                            |                                     |                        |                           |   |                               |  |
| Instruction - Related Services:                           |                          |          |  |                            |                                     |                        |                           |   |                               |  |
|   |                          |          | 1000-1999  | 70,620,900.30              | 0.00                                | 12,310,562.96          | 0.00                      | 0.00  | 0.00                          | 0.00   |
| Instructional Supervision and Administration              |                          |          | 2000-2999,<br>except 2420,<br>2700   | 44,380,584.07              | 0.00                                | 7,876,143.61           | 0.00                      | 0.00  | 0.00                          | 0.00   |
| Instructional Library, Media and Technology               |                          |          | 2420   | 1,032,340.38               | 0.00                                | 0.00                   | 0.00                      | 0.00  | 0.00                          | 0.00   |
| School Site Administration                                |                          |          | 2700   | 13,125,423.16              | 0.00                                | 0.00                   | 0.00                      | 0.00  | 0.00                          | 0.00   |

|   |  | Resource   | Function | Object   | Fund 56<br>Debt Service Fund | Total Governmental<br>Funds | Capital Assets,<br>Deferred Outflows of<br>Resources, Long-<br>Term Liabilities, and<br>Deferred Inflows of<br>Resources | Total Governmental<br>Funds, Capital<br>Assets, Deferred<br>Outflows of<br>Resources, Long-<br>Term Liabilities, and<br>Deferred Inflows of<br>Resources |
|---|--|------------|----------|--|------------------------------|-----------------------------|--|--|
| <b>General Revenues</b>                                   |  |            |          |  |                              |                             |  |  |
| Taxes and Subventions:                                    |  |            |          |  |                              |                             |  |  |
| Taxes Levied for General Purposes                         |  | 0000-9999  |          | 8020-8079,<br>8037   | 0.00                         | 92,724,570                  |  | 92,724,570   |
| Taxes Levied for Debt Service                             |  | 0000-9999  |          | 8571-8572,<br>8610-8614  | 0.00                         | 0                           |  | 0  |
| Taxes Levied for Other Specific Purposes                  |  | 0000-9999  |          | 8575-8576,<br>8615-8629  | 0.00                         | 2,187,674                   |  | 2,187,674  |
| Federal and State Aid Not Restricted to Specific Purposes |  | 0000-1999  |          | 8010-8019,<br>8092, 8096,<br>8100-8544,<br>8546-8560,<br>8587-8590         | 0.00                         | 41,719,613                  |  | 41,719,613   |
| Interest and Investment Earnings                          |  | 0000-1999  |          | 8660-8662,<br>8677   | 5,975.17                     | 1,138,489                   |  | 1,138,489  |
| Interagency Revenues                                      |  | 0000-1999  |          | 8780-8799  | 0.00                         | 6,481,926                   |  | 6,481,926  |
| Miscellaneous   |  | 0000-1999  |          | 8081-8089,<br>8631-8659,<br>8663-8676,<br>8678-8710                        | 0.00                         | 39,113,460                  |  | 39,113,460   |
| <b>Program Revenues</b>                                   |  |            |          |  |                              |                             |  |  |
| Charges for Services                                      |  | 2000-9999  |          | 8081-8089,<br>8631-8659,<br>8663-8698,<br>8700-8710                        | 0.00                         | 34,073,647                  |  | 34,073,647   |
| Operating Grants and Contributions                        |  | 6200, 7710 |          | 8290, 8587,<br>8699  | 0.00                         | 68,919,307                  |  | 68,919,307   |
| Capital Grants and Contributions                          |  | 7710       |          | 8010-8019,<br>8100-8544,<br>8546-8560,<br>8587-8590,<br>8660-8662,<br>8699 |                              |                             |  |  |
| <b>Expenditures</b>                                       |  |            |          |  |                              |                             |  |  |
| Instruction   |  |            |          | 8545,<br>8545,<br>8660-8662,<br>8590                                       |                              |                             |  |  |
| Instruction - Related Services:                           |  |            |          | 8660-8662  | 0.00                         | 1,413,802                   |  | 1,413,802  |
| Instructional Supervision and Administration              |  |            |          | 1000-1999  | 0.00                         | 82,931,463                  |  | 82,931,463   |
| Instructional Library, Media and Technology               |  |            |          | 2000-2999,<br>except 2420,<br>2700   | 0.00                         | 52,256,728                  |  | 52,256,728   |
| School Site Administration                                |  |            |          | 2420   | 0.00                         | 1,032,340                   |  | 1,032,340  |
|   |  |            |          | 2700   | 0.00                         | 13,125,423                  |  | 13,125,423   |

|   | Fund 01                      |          | Fund 10                                | Fund 12       | Fund 14       | Fund 17      | Fund 35      | Fund 40      |        |                            |                                     |                        |                           |   |
|---|------------------------------|----------|--|---------------|---------------|--------------|--------------|--------------|--------|----------------------------|-------------------------------------|------------------------|---------------------------|---|
|   | Resource                     | Function |  |               |               |              |              |              | Object | County School Service Fund | Special Education Pass-Through Fund | Child Development Fund | Deferred Maintenance Fund | Special Reserve Fund for Other Than Capital Outlay Projects |
| Pupil Services:                             |                              |          |  |               |               |              |              |              |        |                            |                                     |                        |                           |   |
| Home-To-School Transportation               | 3600                         |          | 1000-7999                              | 4,643,657.85  | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Food Services                               | 3700                         |          | 1000-7999                              | 1,319,888.54  | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
|   | 3000-3999, except 3600, 3700 |          | 1000-7999                              | 11,426,007.17 | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| All Other Pupil Services                    | 7700                         |          | 1000-7999                              | 7,798,196.67  | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| General Administration:                     |                              |          | 1000-7999                              | 13,618,248.24 | 0.00          | 1,630,940.64 | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Centralized Data Processing                 | 7100-7699                    |          | 1000-7999                              | 11,010,174.33 | 0.00          | 86,011.56    | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| All Other General Administration            | 8000-8999, except 8500       |          | 1000-7999                              | 270,520.37    | 0.00          | 0.00         | 1,164,546.02 | 0.00         | 0.00   | 0.00                       | 84,017.34                           | 0.00                   | 794,850.67                | 81,379.71   |
| Plant Services                              | 8500                         |          | 1000-7999                              | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Facility Acquisition and Construction       | 4000-4999                    |          | 1000-7999                              | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Ancillary Services                          | 5000-5999                    |          | 1000-7999                              | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Community Services                          | 6000-6999                    |          | 1000-7999                              | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Enterprise Activities                       |                              |          |  |               |               |              |              |              |        |                            |                                     |                        |                           |   |
| Other Outgo:                                |                              |          |  |               |               |              |              |              |        |                            |                                     |                        |                           |   |
| Transfers Between Agencies                  | 9200                         |          | 7110-7299                              | 13,660,696.76 | 40,216,780.73 | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
|   |                              |          | 7431-7439, except 7434 and 7438        | 17,778.48     | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Debt Service - Principal                    | 9100, 9101                   |          |  | 4,745.52      | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Debt Service - Interest                     | 9100, 9102                   |          | 7434, 7438                             | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Debt Service - Issuance Costs and Discounts | 9100, 9103                   |          | 5400, 5450, 5800, 7699                 | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
|   |                              |          | 1000-6999, except 5400, 5450, and 5800 | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| All Other Outgo                             | 9100-9300                    |          | 6900                                   | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Depreciation (Unallocated)                  | 0000                         |          |  | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| <b>Other Financing Sources and Uses</b>     |                              |          |  |               |               |              |              |              |        |                            |                                     |                        |                           |   |
| Interfund Transfers In                      |                              |          | 8910-8929                              | 0.00          | 0.00          | 282,538.02   | 980,735.00   | 1,121,062.00 | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Interfund Transfers Out                     | 9300                         |          | 7600-7629                              | 2,384,335.02  | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 2,889,575.00              | 0.00  |
| Proceeds from Long-Term Debt                |                              |          | 8931-8951, 8971-8973                   | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| Proceeds from Disposal of Capital Assets    |                              |          | 8953                                   | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| All Other Financing Sources                 |                              |          | 8961-8965, 8979                        | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |
| All Other Financing Uses                    | 9200                         |          | 7651-7699                              | 0.00          | 0.00          | 0.00         | 0.00         | 0.00         | 0.00   | 0.00                       | 0.00                                | 0.00                   | 0.00                      | 0.00  |

|   | Resource                               |  |                   | Object | Fund 56    | Total Governmental Funds | Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources |
|---|--|--|-------------------|--------|------------|--------------------------|--|--|
|   | Function                               | Object                                 | Debt Service Fund |        |            |                          |  |  |
| Pupil Services:                             |  |  |                   |        |            |                          |  |  |
| Home-To-School Transportation               | 3600                                   | 1000-7999                              | 0.00              |        | 4,643,658  |                          | 4,643,658  |  |
| Food Services                               | 3700                                   | 1000-7999                              | 0.00              |        | 1,319,889  |                          | 1,319,889  |  |
| All Other Pupil Services                    | 3000-3999, except 3600, 3700           | 1000-7999                              | 0.00              |        |            |                          |  |  |
| General Administration:                     |  |  |                   |        |            |                          |  |  |
| Centralized Data Processing                 | 7700                                   | 1000-7999                              | 0.00              |        | 11,426,007 |                          | 11,426,007   |  |
| All Other General Administration            | 7100-7699                              | 1000-7999                              | 0.00              |        | 7,798,197  |                          | 7,798,197  |  |
| Plant Services                              | 8000-8999, except 8500                 | 1000-7999                              | 0.00              |        | 15,249,189 |                          | 15,249,189   |  |
| Facility Acquisition and Construction       | 8500                                   | 1000-7999                              | 0.00              |        | 11,891,037 |                          | 11,891,037   |  |
| Ancillary Services                          | 4000-4999                              | 1000-7999                              | 0.00              |        | 1,600,463  |                          | 1,600,463  |  |
| Community Services                          | 5000-5999                              | 1000-7999                              | 0.00              |        | 0          |                          | 0  |  |
| Enterprise Activities                       | 6000-6999                              | 1000-7999                              | 0.00              |        | 0          |                          | 0  |  |
| Other Outgo:                                |  |  |                   |        |            |                          |  |  |
| Transfers Between Agencies                  | 9200                                   | 7110-7299                              | 0.00              |        | 53,877,477 |                          | 53,877,477   |  |
| Debt Service - Principal                    | 9100, 9101                             | 7431-7439, except 7434 and 7438        | 1,850,000.00      |        | 1,867,778  |                          | 1,867,778  |  |
| Debt Service - Interest                     | 9100, 9102                             | 7434, 7438                             | 467,425.00        |        | 472,171    |                          | 472,171  |  |
| Debt Service - Issuance Costs and Discounts | 9100, 9103                             | 5400, 5450, 5800, 7699                 | 0.00              |        | 0          |                          | 0  |  |
| All Other Outgo                             | 1000-6999, except 5400, 5450, and 5800 | 1000-6999, except 5400, 5450, and 5800 | 0.00              |        | 0          |                          | 0  |  |
| Depreciation (Unallocated)                  | 0000                                   | 6900                                   | 0.00              |        | 0          |                          | 0  |  |
| <b>Other Financing Sources and Uses</b>     |  |  |                   |        |            |                          |  |  |
| Interfund Transfers In                      |  | 8910-8929                              | 2,889,575.00      |        | 5,273,910  |                          | 5,273,910  |  |
| Interfund Transfers Out                     | 9300                                   | 7600-7629                              | 0.00              |        | 5,273,910  |                          | 5,273,910  |  |
| Proceeds from Long-Term Debt                |  | 8931-8951, 8971-8973                   | 0.00              |        | 0          |                          | 0  |  |
| Proceeds from Disposal of Capital Assets    |  | 8953                                   | 0.00              |        | 0          |                          | 0  |  |
| All Other Financing Sources                 |  | 8961-8965, 8979                        | 0.00              |        | 0          |                          | 0  |  |
| All Other Financing Uses                    | 9200                                   | 7651-7699                              | 0.00              |        | 0          |                          | 0  |  |

|   | Resource | Function                            | Object    | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries |                                   | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|---|----------|-------------------------------------|-----------|--|--------------------|-----------------------------------|-------------------------------|-------------------------|---------------------------|
|   |          |                                     |           |  | Entry Amounts      | Entry Numbers                     |                               |                         |                           |
| <b>Assets</b>   |          | Funds 01-57, except where indicated |           |  |                    |                                   |                               |                         |                           |
| Cash  |          |                                     | 9110-9140 | 221,156,269  | 4,185,721          | CE014                             |                               |                         | 225,343,990               |
| Investments   |          |                                     | 9150      | 0  | 0                  | CE014                             |                               |                         | 0                         |
| Receivables   |          |                                     | 9200-9290 | 23,259,889   | 2,266              | CE014, CE018                      |                               |                         | 23,262,155                |
| Due from Other Funds                                  |          |                                     | 9310      | 20,900,996   | (20,900,996)       | CE014, CE018, CE020               |                               |                         | 0                         |
| Stores  |          |                                     | 9320      | 0  | 0                  | CE014                             |                               |                         | 0                         |
| Prepaids  |          |                                     | 9330      | 36,988   | 0                  | CE003, CE013, CE014               |                               |                         | 36,988                    |
| Other Current Assets                                  |          |                                     | 9340      | 1,144,254  | 0                  | CE014                             |                               |                         | 1,144,254                 |
| Land  |          |                                     | 9410      | 0  | 156,344            | CE001, CE004, CE005, CE011, CE014 |                               |                         | 156,344                   |
| Land Improvements                                     |          |                                     | 9420      | 0  | 0                  | CE001, CE004, CE005, CE011, CE014 |                               |                         | 0                         |
| Accumulated Depreciation - Land Improvements          |          |                                     | 9425      | 0  | 0                  | CE005, CE012, CE014               |                               |                         | 0                         |
| Buildings   |          |                                     | 9430      | 0  | 1,444,119          | CE001, CE004, CE005, CE011, CE014 |                               |                         | 1,444,119                 |
| Accumulated Depreciation - Buildings                  |          |                                     | 9435      | 0  | 0                  | CE005, CE012, CE014               |                               |                         | 0                         |
| Equipment   |          |                                     | 9440      | 0  | 1,271,147          | CE001, CE004, CE005, CE011, CE014 |                               |                         | 1,271,147                 |
| Accumulated Depreciation - Equipment                  |          |                                     | 9445      | 0  | 0                  | CE005, CE012, CE014               |                               |                         | 0                         |
| Work in Progress                                      |          |                                     | 9450      | 0  | 0                  | CE001, CE004, CE005, CE011, CE014 |                               |                         | 0                         |
| <b>Deferred Outflows of Resources - pensions only</b> |          |                                     | 9490      | 0  | 11,507,367         | CE014, CE023, CE024               |                               |                         | 11,507,367                |
| <b>Deferred Outflows of Resources - other</b>         |          |                                     | 9490      | 0  | 0                  | CE003, CE013, CE014               |                               |                         | 0                         |



| Resource   | Function | Object          | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries |  | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|--|----------|-----------------|--|--------------------|--|-------------------------------|-------------------------|---------------------------|
|  |          |                 |  | Entry Amounts      | Entry Numbers                            |                               |                         |                           |
| <b>Liabilities</b>                                   |          |                 |  |                    |  |                               |                         |                           |
| Accounts Payable and Other Current Liabilities       |          | 9500-9599, 9620 | 42,754,526   | 422,298            | CE008, CE014, CE018                      |                               |                         | 43,176,824                |
| Due to Other Funds                                   |          | 9610            | 20,900,996   | (20,900,996)       | CE014, CE018, CE020                      |                               |                         | 0                         |
| Current Loans  |          | 9640            | 0  |                    |  |                               |                         | 0                         |
| Unearned Revenue                                     |          | 9650            | 6,337,493  | 0                  | CE014                                    |                               |                         | 6,337,493                 |
| General Obligation Bonds Payable                     |          | 9661            | 0  | 0                  | CE002, CE003, CE008, CE013               |                               |                         | 0                         |
| State School Building Loan Payable                   |          | 9662            | 0  | 0                  | CE002, CE003, CE013                      |                               |                         | 0                         |
| Net Pension Liability / Asset                        |          | 9663            | 0  | 0                  | CE014, CE023                             |                               |                         | 0                         |
| Net OPEB Obligation                                  |          | 9664            | 0  | 0                  | CE014, CE021                             |                               |                         | 0                         |
| Compensated Absences Payable                         |          | 9665            | 0  | 0                  | CE009, CE014                             |                               |                         | 0                         |
| COPs Payable   |          | 9666            | 0  | 0                  | CE002, CE003, CE013, CE014               |                               |                         | 0                         |
| Capital Leases Payable                               |          | 9667            | 0  | 0                  | CE002, CE003, CE013, CE014               |                               |                         | 0                         |
| Lease Revenue Bonds Payable                          |          | 9668            | 0  | 0                  | CE002, CE003, CE013, CE014               |                               |                         | 0                         |
| Other General Long-Term Debt                         |          | 9669            | 0  | (2,073,128)        | CE002, CE003, CE010, CE013, CE014, CE022 |                               |                         | (2,073,128)               |
| <b>Deferred Inflows of Resources - pensions only</b> |          | 9690            | 0  | 0                  | CE014, CE023                             |                               |                         | 0                         |
| <b>Deferred Inflows of Resources - other</b>         |          | 9690            | 0  | 0                  | CE003, CE006, CE007, CE013, CE014        |                               |                         | 0                         |
| <b>Fund Balance / Net Position</b>                   |          | 979Z            | 196,507,381  | 20,217,794         |  | 0                             |                         | 216,725,175               |

|   | Resource                        | Function                     | Object   | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries |  | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|---|---------------------------------|------------------------------|--|--|--------------------|--|-------------------------------|-------------------------|---------------------------|
|   |                                 |                              |  |  | Entry Amounts      | Entry Numbers  |                               |                         |                           |
| <b>General Revenues</b>                                   |                                 |                              |  |  |                    |  |                               |                         |                           |
| Taxes and Subventions:                                    |                                 |                              |  |  |                    |  |                               |                         |                           |
| Taxes Levied for General Purposes                         | 0000-9999                       |                              | 8020-8079, 8097  | 92,724,570   |                    |  |                               | 92,724,570              |                           |
| Taxes Levied for Debt Service                             | 0000-9999                       |                              | 8571-8572, 8610-8614   | 0  |                    |  |                               | 0                       |                           |
| Taxes Levied for Other Specific Purposes                  | 0000-9999                       |                              | 8575-8576, 8615-8629   | 2,187,674  |                    |  |                               | 2,187,674               |                           |
| Federal and State Aid Not Restricted to Specific Purposes | 0000-1999                       |                              | 8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590                 | 41,719,613   |                    | CE006, CE007, CE010, CE022   |                               | 41,719,613              |                           |
| Interest and Investment Earnings                          | 0000-1999                       |                              | 8660-8662  | 1,138,489  |                    | CE006, CE007, CE016, CE010, CE016, CE017, CE022                                  |                               | 1,138,489               |                           |
| Interagency Revenue                                       | 0000-1999                       |                              | 8677, 8780-8799  | 6,481,926  |                    | CE004, CE005, CE006, CE007, CE010, CE016, CE022                                  |                               | 6,481,926               |                           |
| Miscellaneous   | 0000-1999                       |                              | 8081-8089, 8631-8659, 8663-8676, 8678-8710                             | 39,113,460   |                    |  |                               | 39,113,460              |                           |
| <b>Program Revenues</b>                                   |                                 |                              |  |  |                    |  |                               |                         |                           |
| Charges for Services                                      | 2000-9999                       |                              | 8081-8089, 8631-8659, 8663-8698, 8700-8710                             | 34,073,647   |                    | CE005, CE010, CE016, CE022   |                               | 34,073,647              |                           |
|   | 6200, 7710                      |                              | 8290, 8587, 8699   |  |                    |  |                               |                         |                           |
|   | 2000-6199, 6201-7709, 7711-9999 |                              | 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799 | 68,919,307   |                    | CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25                            |                               | 68,919,307              |                           |
| Operating Grants and Contributions                        | 0000-7709, 7711-9999            |                              | 8545   |  |                    |  |                               |                         |                           |
|   | 7710                            |                              | 8545, 8660-8662  | (1,413,802)  |                    | 0 CE010, CE022   |                               | (1,413,802)             |                           |
| Capital Grants and Contributions                          | 6200                            |                              | 8590, 8660-8662  |  |                    |  |                               |                         |                           |
| <b>Expenditures</b>                                       |                                 |                              |  |  |                    |  |                               |                         |                           |
| Instruction   |                                 | 1000-1999                    | 1000-7999  | 82,931,463   |                    | (5,304,133) CE025  |                               | 77,627,330              |                           |
| Instruction-Related Services:                             |                                 |                              |  |  |                    |  |                               |                         |                           |
| Instructional Supervision and Administration              |                                 | 2000-2999, except 2420, 2700 | 1000-7999  | 52,256,728   |                    | (3,054,843) CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 |                               | 49,201,885              |                           |
| Instructional Library, Media and Technology               |                                 | 2420                         | 1000-7999  | 1,032,340  |                    | (137,693) CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025   |                               | 894,647                 |                           |
| School Site Administration                                |                                 | 2700                         | 1000-7999  | 13,125,423   |                    | (929,328) CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025   |                               | 12,196,095              |                           |

| Resource                      | Function | Object    | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries |  | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|-------------------------------|----------|-----------|--|--------------------|--|-------------------------------|-------------------------|---------------------------|
|                               |          |           |  | Entry Amounts      | Entry Numbers  |                               |                         |                           |
| Pupil Services:               |          |           |  |                    |  |                               |                         |                           |
| Home-To-School Transportation | 3600     | 1000-7999 | 4,643,658  | (10,048)           | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 |                               | 4,633,610               |                           |

| Resource  | Function                        | Object                             | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries |  | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|---|---------------------------------|------------------------------------|--|--------------------|--|-------------------------------|-------------------------|---------------------------|
|   |                                 |                                    |  | Entry Amounts      | Entry Numbers  |                               |                         |                           |
| Food Services                                       | 3700                            | 1000-7999                          | 1,319,889  | (53,334)           | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 1,266,555                     |                         |                           |
| All Other Pupil Services<br>General Administration: | 3000-3999, except<br>3600, 3700 | 1000-7999                          | 11,426,007   | (882,183)          | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 10,543,824                    |                         |                           |
| Centralized Data Processing                         | 7700                            | 1000-7999                          | 7,798,197  | (1,107,557)        | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 6,690,640                     |                         |                           |
| All Other General Administration                    | 7100-7699                       | 1000-7999                          | 15,249,189   | (1,130,656)        | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 14,118,533                    |                         |                           |
| Plant Services                                      | 8000-8999, except<br>8500       | 1000-7999                          | 11,891,037   | (168,738)          | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 11,722,299                    |                         |                           |
| Facility Acquisition and Construction               | 8500                            | 1000-7999                          | 1,600,463  | (1,600,463)        | CE001  |                               |                         |                           |
| Ancillary Services                                  | 4000-4999                       | 1000-7999                          | 0  | 0                  | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 0                             |                         |                           |
| Community Services                                  | 5000-5999                       | 1000-7999                          | 0  | 0                  | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 0                             |                         |                           |
| Enterprise Activities                               | 6000-6999                       | 1000-7999                          | 0  | 0                  | CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025 | 0                             |                         |                           |
| Other Outgo:  |                                 |                                    |  |                    |  |                               |                         |                           |
| Transfers Between Agencies                          | 9200                            | 7110-7299                          | 53,877,477   | 0                  | CE016, CE017   | 53,877,477                    |                         |                           |
| Debt Service - Principal                            | 9100, 9101                      | 7431-7439, except 7434, 7438       | 1,867,778  | (2,073,128)        | CE002, CE015   | (205,350)                     | Unbalanced              |                           |
| Debt Service - Interest                             | 9100, 9102                      | 7434, 7438                         | 472,171  | 0                  | CE008, CE010, CE013, CE015   | 472,171                       |                         |                           |
| Debt Service - Issuance Costs and Discounts         | 9100, 9103                      | 5400, 5450, 5800, 7699             | 0  | 0                  |  | 0                             |                         |                           |
| All Other Outgo                                     | 9100-9300                       | 1000-6999, except 5400, 5450, 5800 | 0  |                    |  | 0                             |                         |                           |
| Depreciation (Unallocated)                          | 0000                            | 6900                               | 0  | 0                  | CE012  | 0                             |                         |                           |

| Resource                                 | Function | Object               | Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources | Conversion Entries |                     | Other Worksheet Adjustments * | Statement of Activities | Statement of Net Position |
|--|----------|----------------------|--|--------------------|---------------------|-------------------------------|-------------------------|---------------------------|
|  |          |                      |  | Entry Amounts      | Entry Numbers       |                               |                         |                           |
| <b>Other Financing Sources and Uses</b>  |          |                      |  |                    |                     |                               |                         |                           |
| Interfund Transfers In                   |          | 8910-8929            | 5,273,910  | (5,273,910)        | CE016, CE017, CE019 |                               | 0                       |                           |
| Interfund Transfers Out                  | 9300     | 7600-7629            | 5,273,910  | (5,273,910)        | CE016, CE017, CE019 |                               | 0                       |                           |
| Proceeds from Long-Term Debt             |          | 8931-8951, 8971-8973 | 0  | 0                  | CE003               |                               |                         |                           |
| Proceeds from Disposal of Capital Assets |          | 8953                 | 0  | 0                  | CE005, CE006, CE007 |                               | 0                       |                           |
| All Other Financing Sources              |          | 8961-8965, 8979      | 0  | 0                  | CE003, CE016        |                               | 0                       |                           |
| All Other Financing Uses                 | 9200     | 7651                 | 0  |                    |                     |                               | 0                       |                           |

\* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

| Funds Resource   | Program Revenues by Resource | Extracted expenditures by function, default identification of program revenues by function, and user adjustments |            |          |            |          |        |            |      |      |      |      |      |      |      | Total     |          |             |
|--|------------------------------|--|------------|----------|------------|----------|--------|------------|------|------|------|------|------|------|------|-----------|----------|-------------|
|  |                              | 1000   | 2100       | 2420     | 2700       | 3600     | 3700   | 3920       | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 |           | 9000     |             |
| 01-57 5050 Child Development: Federal Alternative              | 149,296                      | 4,520,323  | 533,234    | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 30,964    | -        | 5,555,517   |
|  |                              | 81,39698%  | 9,00174%   | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 0,35756%  | -        | 100,00001%  |
|  |                              | 121,520  | 14,335     | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 832       | -        | 149,296     |
|  |                              | 121,520  | 14,335     | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 832       | -        | 149,296     |
| 01-57 5062 Child Development: Federal Alternative              | 48,451                       | 842,217  | 105,588    | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 6,021     | -        | 1,042,243   |
|  |                              | 80,80812%  | 10,13065%  | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 0,57770%  | -        | 100,00000%  |
|  |                              | 39,152   | 4,908      | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 280       | -        | 48,450      |
|  |                              | 39,152   | 4,908      | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 280       | -        | 48,450      |
| 01-57 5310 Child Nutrition: School Programs (e.g.,             | 8,084                        | -  | -          | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | -         | -        | 8,084       |
|  |                              | -  | -          | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | -         | -        | 100,00000%  |
|  |                              | -  | -          | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | -         | -        | 9,084       |
|  |                              | -  | -          | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | -         | -        | 9,084       |
| 01-57 6040 Child Development: State Alternative F              | 52,046                       | 868,841  | 148,673    | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 7,741     | -        | 1,119,471   |
|  |                              | 77,50398%  | 13,28065%  | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 0,69146%  | -        | 100,00000%  |
|  |                              | 40,365   | 6,912      | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 360       | -        | 52,047      |
|  |                              | 40,365   | 6,912      | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 360       | -        | 52,047      |
| 01-57 6041 Child Development: State Alternative F              | 154,712                      | 5,177,055  | 618,054    | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 36,125    | -        | 6,369,104   |
|  |                              | 81,28398%  | 8,70394%   | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 0,56719%  | -        | 100,00000%  |
|  |                              | 125,756  | 15,013     | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 878       | -        | 154,712     |
|  |                              | 125,756  | 15,013     | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 878       | -        | 154,712     |
| 01-57 6042 Child Development: State Alternative I              | 32,056                       | 902,327  | 102,214    | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 5,161     | -        | 1,102,888   |
|  |                              | 81,81641%  | 9,26602%   | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 0,46786%  | -        | 100,00000%  |
|  |                              | 26,227   | 2,971      | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 150       | -        | 32,056      |
|  |                              | 26,227   | 2,971      | -        | -          | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 150       | -        | 32,056      |
| 01-57 6500 Special Education                                   | 29,042,282                   | 23,548,275   | 1,716,393  | 74       | 3,016,965  | 47,907   | -      | -          | -    | -    | -    | -    | -    | -    | -    | 1,478,960 | 156,651  | 30,702,918  |
|  |                              | 33,33546%  | 2,42976%   | 0,00010% | 0,00010%   | 0,06792% | -      | -          | -    | -    | -    | -    | -    | -    | -    | 2,09385%  | 0,22176% | 43,48373%   |
|  |                              | 9,681,378  | 705,658    | 28       | 1,240,376  | 19,966   | -      | -          | -    | -    | -    | -    | -    | -    | -    | 608,044   | 64,404   | 29,042,279  |
|  |                              | 9,681,378  | 705,658    | 28       | 1,240,376  | 19,966   | -      | -          | -    | -    | -    | -    | -    | -    | -    | 608,044   | (64,404) | 28,977,875  |
| 01-57 9010 Other Restricted Local                              | 4,585,720                    | 289,783  | 7,115,343  | -        | 35,311     | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 3,406     | -        | 10,070,963  |
|  |                              | 2,88748%   | 70,65206%  | -        | 0,35062%   | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 0,03382%  | -        | 99,99999%   |
|  |                              | 131,495  | 3,239,906  | -        | 16,078     | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 1,551     | -        | 4,585,720   |
|  |                              | 131,495  | 3,239,906  | -        | 16,078     | -        | -      | -          | -    | -    | -    | -    | -    | -    | -    | 1,551     | -        | 4,585,720   |
| Total Charges for Services (from fund consolidation worksheet) |                              | 34,073,647   |            |          |            |          |        |            |      |      |      |      |      |      |      |           |          |             |
| Unbalanced   |                              | 10,165,813   | 3,989,703  | 20       | 1,256,454  | 19,996   | 8,182  | 3,524,380  |      |      |      |      |      |      |      | 612,226   |          | 12,622,859  |
| Unbalanced   |                              | -10,165,813  | -3,989,703 | -20      | -1,256,454 | -19,996  | -8,182 | -3,524,380 |      |      |      |      |      |      |      | -612,226  |          | -12,622,859 |

Subtotal of Charges for Services by function: 10,165,813 3,989,703 20 1,256,454 19,996 8,182 3,524,380 612,226 12,622,859 34,009,239

User identification of conversion entities, adjustments, and rounding differences, by function:

Adjusted Charges for Services by function (agrees to conversion worksheet): -10,165,813 3,989,703 20 1,256,454 19,996 8,182 3,524,380 612,226 12,622,859 34,009,239

| Funds Resource                                      | Program Resource | Extracted expenditures by function, default identification of program revenues by function, and user adjustments |           |            |      |      |      |      |           |          |      |      |      |        | Total      |      |            |            |
|---|------------------|--|-----------|------------|------|------|------|------|-----------|----------|------|------|------|--------|------------|------|------------|------------|
|   |                  | Function:  | 4000      | 2100       | 2420 | 2700 | 3600 | 3700 | 3900      | 4000     | 5000 | 6000 | 7200 | 7700   |            | 8100 | 8500       | 9000       |
| 01-57 3010 NCLB: Title II, Part A, Basic Grants Low | 2,645,952        | Expenditures by function   | 917,170   | 1,364,016  | -    | -    | -    | -    | 88,679    | -        | -    | -    | -    | -      | 51,615     | -    | -          | 2,645,951  |
|   |                  | Percentage of total  | 34.66315% | 51.55107%  | -    | -    | -    | -    | 3.35150%  | -        | -    | -    | -    | -      | 1.95072%   | -    | -          | 100.00001% |
|   |                  | Default revenue by function  | 917,170   | 1,364,017  | -    | -    | -    | -    | 88,679    | -        | -    | -    | -    | -      | 51,615     | -    | -          | 2,645,952  |
|   |                  | User adjustments   | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | -          | -          |
| 01-57 3025 NCLB: Title II, Part D, Local Delinquent | 2,002,054        | Expenditures by function   | 604,001   | 193,957    | -    | -    | -    | -    | 1,014,014 | -        | -    | -    | -    | -      | 20,236     | -    | -          | 2,002,054  |
|   |                  | Percentage of total  | 30.16607% | 9.68790%   | -    | -    | -    | -    | 50.64869% | -        | -    | -    | -    | -      | 1.01076%   | -    | -          | 100.00000% |
|   |                  | Default revenue by function  | 604,001   | 193,957    | -    | -    | -    | -    | 1,014,014 | -        | -    | -    | -    | -      | 20,236     | -    | -          | 2,002,054  |
|   |                  | User adjustments   | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | -          | -          |
| 01-57 3310 Special Ed: IDEA Basic Local Assistant   | 7,511,323        | Expenditures by function   | 1,059,309 | 267,964    | -    | -    | -    | -    | 70,806    | -        | -    | -    | -    | -      | 129,604    | -    | -          | 7,640,927  |
|   |                  | Percentage of total  | 13.86962% | 3.50722%   | -    | -    | -    | -    | 0.92867%  | -        | -    | -    | -    | -      | 1.69618%   | -    | -          | 80.00631%  |
|   |                  | Default revenue by function  | 1,041,341 | 263,438    | -    | -    | -    | -    | 69,605    | -        | -    | -    | -    | -      | 127,406    | -    | -          | 6,009,532  |
|   |                  | User adjustments   | 1,041,341 | 263,438    | -    | -    | -    | -    | 69,605    | -        | -    | -    | -    | -      | 127,406    | -    | -          | 7,511,323  |
| 01-57 3311 Special Ed: IDEA Local Assistances, P2   | 1,181            | Expenditures by function   | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | 1,180      | 1,180      |
|   |                  | Percentage of total  | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | 100.00000% | 100.00000% |
|   |                  | Default revenue by function  | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | 1,181      | 1,181      |
|   |                  | User adjustments   | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | 1,181      | 1,181      |
| 01-57 3316 Special Ed: IDEA Preschool Grants, P     | 175,183          | Expenditures by function   | 11,353    | 23,561     | -    | -    | -    | -    | 2,787     | -        | -    | -    | -    | -      | 140,269    | -    | -          | 177,970    |
|   |                  | Percentage of total  | 6.79417%  | 13.23875%  | -    | -    | -    | -    | 1.56599%  | -        | -    | -    | -    | -      | 78.81609%  | -    | -          | 100.00000% |
|   |                  | Default revenue by function  | 11,175    | 23,162     | -    | -    | -    | -    | 2,743     | -        | -    | -    | -    | -      | 138,072    | -    | -          | 175,182    |
|   |                  | User adjustments   | 11,175    | 23,162     | -    | -    | -    | -    | 2,743     | -        | -    | -    | -    | -      | 138,072    | -    | -          | 175,182    |
| 01-57 3316 Special Ed: IDEA Preschool Accountant    | 77,001           | Expenditures by function   | -         | 71,629     | -    | -    | -    | -    | 6,640     | -        | -    | -    | -    | -      | -          | -    | -          | 79,269     |
|   |                  | Percentage of total  | -         | 91.51644%  | -    | -    | -    | -    | -         | 8.46866% | -    | -    | -    | -      | -          | -    | -          | 100.00000% |
|   |                  | Default revenue by function  | -         | 70,468     | -    | -    | -    | -    | 6,532     | -        | -    | -    | -    | -      | -          | -    | -          | 77,001     |
|   |                  | User adjustments   | -         | 70,468     | -    | -    | -    | -    | 6,532     | -        | -    | -    | -    | -      | -          | -    | -          | 77,001     |
| 01-57 3320 Special Ed: IDEA Preschool Local Ed      | 401,483          | Expenditures by function   | 30,061    | -          | -    | -    | -    | -    | 2,787     | -        | -    | -    | -    | -      | 371,422    | -    | -          | 404,270    |
|   |                  | Percentage of total  | 7.43587%  | -          | -    | -    | -    | -    | -         | 0.69398% | -    | -    | -    | -      | 91.87474%  | -    | -          | 100.00000% |
|   |                  | Default revenue by function  | 29,854    | -          | -    | -    | -    | -    | 2,768     | -        | -    | -    | -    | -      | 366,861    | -    | -          | 401,483    |
|   |                  | User adjustments   | 29,854    | -          | -    | -    | -    | -    | 2,768     | -        | -    | -    | -    | -      | 366,861    | -    | -          | 401,483    |
| 01-57 3327 Special Ed: IDEA Mental Health Alica     | 548,911          | Expenditures by function   | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 548,911    | -    | -          | 548,911    |
|   |                  | Percentage of total  | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 100.00000% | -    | -          | 100.00000% |
|   |                  | Default revenue by function  | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 548,911    | -    | -          | 548,911    |
|   |                  | User adjustments   | -         | -          | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 548,911    | -    | -          | 548,911    |
| 01-57 3365 Special Ed: IDEA Early Intervention Gr   | 653,846          | Expenditures by function   | 54,686    | 565,988    | -    | -    | -    | -    | -         | -        | -    | -    | -    | 57,281 | -          | -    | -          | 676,155    |
|   |                  | Percentage of total  | 8.11737%  | 83.41105%  | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 8.47158%   | -    | -          | 100.00000% |
|   |                  | Default revenue by function  | 53,075    | 546,380    | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 55,391     | -    | -          | 653,846    |
|   |                  | User adjustments   | 53,075    | 546,380    | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 55,391     | -    | -          | 653,846    |
| 01-57 3365 Special Ed: Alternate Dispute Resoluti   | 6,393            | Expenditures by function   | -         | 6,393      | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | -          | 6,393      |
|   |                  | Percentage of total  | -         | 100.00000% | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | -          | 100.00000% |
|   |                  | Default revenue by function  | -         | 6,393      | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | -          | 6,393      |
|   |                  | User adjustments   | -         | 6,393      | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | -          | -    | -          | 6,393      |
| 01-57 3550 Carl D. Perkins Career and Technical I   | 73,052           | Expenditures by function   | 62,820    | 6,653      | -    | -    | -    | -    | -         | -        | -    | -    | -    | 6,449  | -          | -    | -          | 76,022     |
|   |                  | Percentage of total  | 82.76522% | 8.75141%   | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 8.46307%   | -    | -          | 100.00000% |
|   |                  | Default revenue by function  | 60,462    | 6,393      | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 6,197      | -    | -          | 73,052     |
|   |                  | User adjustments   | 60,462    | 6,393      | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 6,197      | -    | -          | 73,052     |
| 01-57 4035 NCLB: Title II, Part A, Teacher Quality  | 47,769           | Expenditures by function   | -         | 43,716     | -    | -    | -    | -    | -         | -        | -    | -    | -    | 4,053  | -          | -    | -          | 47,769     |
|   |                  | Percentage of total  | -         | 91.151542% | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 8.46468%   | -    | -          | 100.00000% |
|   |                  | Default revenue by function  | -         | 43,716     | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 4,053      | -    | -          | 47,769     |
|   |                  | User adjustments   | -         | 43,716     | -    | -    | -    | -    | -         | -        | -    | -    | -    | -      | 4,053      | -    | -          | 47,769     |

Unaudited Actuals  
2015-16 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function

|   | 411,486   | 25,000 | 562 | 132,857 | 809,925 | 2,704,840 | 5,297,696 | 72,649 | 982,924 | 250,127 | 207,150 | 771,753 | 32,963 |
|---|-----------|--------|-----|---------|---------|-----------|-----------|--------|---------|---------|---------|---------|--------|
| 01-57 4050 NCLB: Title II, Part B, CA Mathematics | 411,486   |        |     |         |         |           |           |        |         |         |         |         |        |
| Adjusted revenue by function                      | -         | 43,716 | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 383,169   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 92.1048%  |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 379,027   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 379,027   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 379,027   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 23,810    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 91.51708% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 22,879    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 22,879    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 22,879    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 515       | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 81.47425% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 514       | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 514       | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 514       | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 15,807    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 11.31342% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 15,031    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 15,031    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 15,031    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 753,084   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 92.98194% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 753,084   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 753,084   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 753,084   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 2,486,384 | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 91.92388% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 2,486,384 | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 2,486,384 | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 2,486,384 | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 533,234   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 81.30568% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 508,671   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 508,671   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 508,671   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 66,486    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 81.51674% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 66,486    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 66,486    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 66,486    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 105,586   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 80.80812% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 99,577    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 99,577    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 99,577    | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 782,485   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 90.07233% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 225,295   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 225,295   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 225,295   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 189,576   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 91.51629% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 189,576   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 189,576   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 189,576   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 253,331   | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 17.60546% |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 4,15863%  | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 4,15863%  | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 4,15863%  | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Expenditures by function                          | 184       | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Percentage of total                               | 0.56866%  |        |     |         |         |           |           |        |         |         |         |         |        |
| Default revenue by function                       | 194       | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| User adjustments                                  | 194       | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |
| Adjusted revenue by function                      | 194       | -      | -   | -       | -       | -         | -         | -      | -       | -       | -       | -       | -      |







| Capital Grants and Contributions: Governmental Activities                 |                              | Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset. |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
|---|------------------------------|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|--|--|
| Funds Resource  | Program Revenues by Resource | 1000   | 2100 | 2420 | 2700 | 3600 | 3700 | 3900 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 9000 | Total |  |  |
| 7710 State School Facilities Projects                                     | (1,413,802)                  |  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
| Total Capital Grants & Contributions (from fund consolidation worksheets) |                              |  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
|   |                              | Subtotal of Capital Grants and Contributions by function: (1,413,802)  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
|   |                              | User identification of conversion entries, adjustments, and rounding differences, by function:   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
|   |                              | Adjusted Capital Grants and Contributions by function (returns to conversion worksheet): (1,413,802)   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
|   |                              | Expenditures by function   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
|   |                              | Percentage of total  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
|   |                              | Default revenue by function (1,413,802)  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
|   |                              | User adjustments   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |
|   |                              | Adjusted revenue by function (1,413,802)   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |  |  |

Unaudited Actuals  
2015-16 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Detail

| Charges for Services: Business-type Activities<br>Funds Resource | Extraced expenditures by function, default identification of program revenues by function, and user adjustments |      |      |      |      |      |      |      |      |      |      | Total |      |      |      |       |
|--|---|------|------|------|------|------|------|------|------|------|------|-------|------|------|------|-------|
|  | 1000  | 2100 | 2420 | 2700 | 3600 | 3700 | 3800 | 4000 | 5000 | 6000 | 7200 |       | 7700 | 8100 | 8500 | 9000  |
| Program Revenues<br>by Resource                                  | 1000  | 2100 | 2420 | 2700 | 3600 | 3700 | 3800 | 4000 | 5000 | 6000 | 7200 | 7700  | 8100 | 8500 | 9000 | Total |
| Total Charges for Services                                       |   |      |      |      |      |      |      |      |      |      |      |       |      |      |      |       |
| Adjusted Charges for Services by function:                       |   |      |      |      |      |      |      |      |      |      |      |       |      |      |      |       |

| Operating Grants and Contributions: Business-type Activities |                  | Excluded expenditures by function, default identification of program revenues by function, and user adjustments |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |
|--|------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| Funds Resource   | Program Resource | 1000  | 2100 | 2420 | 2700 | 3600 | 3700 | 3800 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 9000 | Total |
|  |                  |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |
| Total Operating Grants & Contributions                       |                  |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |
| Adjusted Operating Grants and Contributions by Function      |                  |   |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |

| Program Revenues by Resource                                      | 1000 | 2100 | 2420 | 2700 | 3500 | 3700 | 3800 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 8000 | Total |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| <b>Capital Grants and Contributions: Business-type Activities</b> |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |
| Funds Resource  | 1000 | 2100 | 2420 | 2700 | 3500 | 3700 | 3800 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 8000 | Total |
| Total Capital Grants & Contributions                              |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |
| Adjusted Capital Grants and Contributions by function:            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Unaudited Actuals  
 2015-16  
 Conversion from Governmental Activities  
 Identification of Program Revenues by Function

| Resource  | Summary of revenues by function |           |      |           |        |       |           |      |      |           |      | Total |         |      |      |            |            |
|---|---------------------------------|-----------|------|-----------|--------|-------|-----------|------|------|-----------|------|-------|---------|------|------|------------|------------|
|   | 1000                            | 2100      | 2420 | 2700      | 3600   | 3700  | 3800      | 4000 | 5000 | 6000      | 7200 |       | 7700    | 8100 | 8500 | 9000       |            |
| 5050  | 121,520                         | 14,335    | -    | -         | -      | -     | -         | -    | -    | 12,608    | -    | -     | 832     | -    | -    | 149,265    |            |
| 5062  | 39,152                          | 4,808     | -    | -         | -      | -     | -         | -    | -    | 4,110     | -    | -     | 280     | -    | -    | 48,450     |            |
| 5310  | -                               | -         | -    | -         | -      | 8,182 | -         | -    | -    | 774       | -    | -     | 131     | -    | -    | 9,064      |            |
| 6040  | 40,385                          | 6,812     | -    | -         | -      | -     | -         | -    | -    | 4,300     | -    | -     | 360     | -    | -    | 52,047     |            |
| 6041  | 125,756                         | 15,013    | -    | -         | -      | -     | -         | -    | -    | 13,665    | -    | -     | 878     | -    | -    | 154,712    |            |
| 6042  | 26,227                          | 2,874     | -    | -         | -      | -     | -         | -    | -    | 2,708     | -    | -     | 150     | -    | -    | 32,056     |            |
| 6500  | 9,881,378                       | 705,658   | 29   | 1,240,376 | 19,696 | -     | -         | -    | -    | 1,389,409 | -    | -     | 608,044 | -    | -    | 28,977,875 |            |
| 8010  | 131,485                         | 3,236,806 | -    | 16,078    | -      | -     | -         | -    | -    | 813,964   | -    | -     | 1,551   | -    | -    | 4,586,720  |            |
| Total Charges for Services (from fund consolidation worksheet) 34,073,647 |                                 |           |      |           |        |       |           |      |      |           |      |       |         |      |      |            |            |
| Unbalanced  | 10,165,913                      | 3,989,703 | 29   | 1,256,454 | 19,696 | 8,182 | 3,524,380 | -    | -    | 1,809,797 | -    | -     | 612,226 | -    | -    | 12,622,859 | 34,009,239 |
| Unbalanced  | 10,165,913                      | 3,989,703 | 29   | 1,256,454 | 19,696 | 8,182 | 3,524,380 | -    | -    | 1,809,797 | -    | -     | 612,226 | -    | -    | 12,622,859 | 34,009,239 |

Subtotal of Charges for Services by function:  
 User identification of conversion entries, adjustments, and rounding differences, by function:  
 Adjusted Charges for Services by function (agrees to conversion worksheet):

Summary of revenues by function

Operating Grants and Contributions: Governmental Activities

| Resource  | Program Revenues by Resource   | 1000       | 2100       | 2400  | 2700    | 3600  | 3700    | 3800      | 4000 | 5000 | 6000 | 7200      | 7700 | 8500    | 9000       | Total      |
|---|--|------------|------------|-------|---------|-------|---------|-----------|------|------|------|-----------|------|---------|------------|------------|
| 3010  | NCLB: Title I, Part A, Basic Grants Low  | 917,170    | 1,364,017  | -     | -       | -     | -       | 86,879    | -    | -    | -    | 224,471   | -    | 51,615  | -          | 2,645,952  |
| 3025  | NCLB: Title I, Part D, Local Delinquent  | 604,001    | 193,957    | -     | -       | -     | -       | 1,014,014 | -    | -    | -    | 169,846   | -    | 20,236  | -          | 2,002,054  |
| 3310  | Special Ed: IDEA, Basic Local Assistance   | 1,041,341  | 263,439    | -     | -       | -     | -       | 66,605    | -    | -    | -    | 127,406   | -    | -       | 6,009,532  | 7,511,323  |
| 3311  | Special Ed: IDEA, Local Assistance, Pz   | -          | -          | -     | -       | -     | -       | -         | -    | -    | -    | -         | -    | -       | 1,181      | 1,181      |
| 3315  | Special Ed: IDEA, Preschool Grants, Pz   | 11,175     | 23,182     | -     | -       | -     | -       | -         | -    | -    | -    | 2,743     | -    | -       | 138,072    | 175,182    |
| 3316  | Special Ed: IDEA, Preschool Accountal  | 29,854     | 70,469     | -     | -       | -     | -       | -         | -    | -    | -    | 2,768     | -    | -       | 389,881    | 401,483    |
| 3320  | Special Ed: IDEA, Preschool Local Entl   | -          | -          | -     | -       | -     | -       | -         | -    | -    | -    | -         | -    | -       | 548,911    | 548,911    |
| 3327  | Special Ed: IDEA, Mental Health, Allica  | -          | -          | -     | -       | -     | -       | -         | -    | -    | -    | -         | -    | -       | -          | 653,846    |
| 3385  | Special Ed: IDEA, Early Intervention Gr  | 53,075     | 545,380    | -     | -       | -     | -       | -         | -    | -    | -    | 6,393     | -    | -       | 6,393      | 639,846    |
| 3395  | Special Ed: Alternate Dispute Resoluti   | 60,482     | 6,393      | -     | -       | -     | -       | -         | -    | -    | -    | 6,197     | -    | -       | 4,053      | 73,052     |
| 3550  | Carl D. Perkins Career and Technical E   | -          | 43,716     | -     | -       | -     | -       | -         | -    | -    | -    | 32,469    | -    | -       | 47,769     | 47,769     |
| 4035  | NCLB: Title II, Part A, Teacher Quality  | -          | 379,027    | -     | -       | -     | -       | -         | -    | -    | -    | 2,121     | -    | -       | -          | 411,486    |
| 4050  | NCLB: Title II, Part B, CA Mathematics   | -          | 22,879     | -     | -       | -     | -       | -         | -    | -    | -    | 48        | -    | -       | 25,000     | 25,000     |
| 4123  | NCLB: Title IV, 21st Century Commun  | 514        | -          | -     | -       | -     | -       | -         | -    | -    | -    | -         | -    | -       | -          | 514        |
| 4201  | NCLB: Title III, Immigrant Education P   | 15,031     | 108,822    | -     | -       | -     | -       | -         | -    | -    | -    | 9,004     | -    | -       | 132,857    | 132,857    |
| 4203  | NCLB: Title III, Limited English Profile   | 5035       | 753,084    | -     | -       | -     | -       | -         | -    | -    | -    | 809,925   | -    | -       | 809,925    | 809,925    |
| 5035  | Child Development: Quality Improvme  | 2,704,840  | 2,486,394  | -     | -       | -     | -       | -         | -    | -    | -    | 218,446   | -    | -       | 2,704,840  | 2,704,840  |
| 5037  | Child Development: ARRA, Quality Imp   | 4,312,095  | 508,671    | -     | -       | -     | -       | -         | -    | -    | -    | 447,392   | -    | 26,538  | 5,287,696  | 5,287,696  |
| 5050  | Child Development: Federal Alternativ  | 794,282    | 99,577     | -     | -       | -     | 225,295 | -         | -    | -    | -    | 6,163     | -    | -       | 72,649     | 72,649     |
| 5055  | Child Development: Local Planning Co   | -          | 89,577     | -     | -       | -     | -       | -         | -    | -    | -    | 83,387    | -    | -       | 89,577     | 89,577     |
| 5062  | Child Development: Federal Alternativ  | -          | 165,576    | -     | -       | -     | -       | -         | -    | -    | -    | 21,220    | -    | -       | 89,577     | 89,577     |
| 5310  | Child Nutrition: School Programs (e.g.,  | 282,800    | 135,871    | -     | -       | -     | -       | 245,519   | -    | -    | -    | 17,574    | -    | -       | 207,150    | 207,150    |
| 5630  | NCLB: Title X, McKinney-Vento Homek  | -          | 135,871    | -     | -       | -     | -       | -         | -    | -    | -    | 65,469    | -    | -       | 771,753    | 771,753    |
| 5640  | Medi-Cal Billing Option  | 777,420    | 194        | -     | -       | -     | -       | 29,973    | -    | -    | -    | 2,796     | -    | -       | 32,063     | 32,063     |
| 5810  | Other Restricted Federal   | 4,980,692  | 594,612    | -     | -       | -     | -       | -         | -    | -    | -    | 84,501    | -    | -       | 6,028      | 1,001,909  |
| 6040  | Child Development: State Alternative F   | 865,656    | 96,060     | -     | -       | -     | -       | -         | -    | -    | -    | 517,469   | -    | -       | 6,127,528  | 6,127,528  |
| 6041  | Child Development: State Alternative F   | -          | 670        | -     | -       | -     | -       | -         | -    | -    | -    | 89,380    | -    | -       | 1,856,047  | 1,856,047  |
| 6042  | Child Development: State Alternative I   | -          | 353,879    | -     | -       | -     | -       | -         | -    | -    | -    | 82        | -    | -       | 732        | 732        |
| 6045  | Child Development: State Local Planl   | -          | 5,711,181  | -     | -       | -     | -       | -         | -    | -    | -    | 27,957    | -    | -       | 381,836    | 381,836    |
| 6126  | Child Development: California Transic  | -          | 3,201,372  | -     | -       | -     | -       | -         | -    | -    | -    | 287,513   | -    | -       | 5,898,694  | 5,898,694  |
| 6127  | Child Development: California State P  | -          | 194        | -     | -       | -     | -       | -         | -    | -    | -    | -         | -    | -       | -          | -          |
| 6284  | Educator Effectiveness   | 256,780    | -          | -     | -       | -     | -       | -         | -    | -    | -    | -         | -    | -       | -          | 302,392    |
| 6300  | Lottery: Instructional Materials   | 25,265     | 3,201,372  | -     | -       | -     | -       | -         | -    | -    | -    | 66,788    | -    | -       | 45,602     | 302,392    |
| 6382  | California Career Pathways Trust   | 820,498    | 59,805     | 2     | 105,122 | 1,669 | -       | 229,700   | -    | -    | -    | 117,753   | -    | -       | 3,323,425  | 3,323,425  |
| 6500  | Special Education  | 2,604      | 59,805     | -     | -       | -     | -       | -         | -    | -    | -    | 242       | -    | -       | 1,069,788  | 2,455,878  |
| 6501  | Special Ed: State Local Assistance Gr;   | -          | 24,698     | -     | -       | -     | -       | 390,729   | -    | -    | -    | 38,510    | -    | -       | 11,989     | 14,235     |
| 6512  | Special Ed: Mental Health Services   | -          | 61,096     | -     | -       | -     | -       | -         | -    | -    | -    | 5,667     | -    | -       | 2,796,613  | 2,796,613  |
| 6540  | Special Ed: State Staff Development  | -          | 143,717    | -     | -       | -     | -       | -         | -    | -    | -    | 13,323    | -    | -       | 66,901     | 66,901     |
| 6680  | Tobacco-Use Prevention Education: C  | -          | 575,088    | -     | -       | -     | -       | -         | -    | -    | -    | 20,504    | -    | -       | 157,040    | 157,040    |
| 6890  | Tobacco-Use Prevention Education: G  | -          | 817,812    | -     | -       | -     | -       | -         | -    | -    | -    | 75,811    | -    | -       | 604,590    | 604,590    |
| 7370  | Supplementary Programs: Foster You   | -          | 86,227     | -     | -       | -     | -       | -         | -    | -    | -    | 893,623   | -    | -       | 893,623    | 893,623    |
| 7370  | Supplementary Programs: Specialized  | -          | 86,227     | -     | -       | -     | -       | -         | -    | -    | -    | 2,043     | -    | -       | 88,270     | 88,270     |
| 7680  | STRS On-Behalf Pension Contribution  | 1,297,551  | 1,852,178  | 3,420 | 164,127 | -     | -       | 168,920   | -    | -    | -    | 20,706    | -    | -       | 3,506,902  | 3,506,902  |
| 7810  | Other Restricted State   | 132,451    | 3,263,480  | -     | 18,195  | -     | -       | 819,876   | -    | -    | -    | 385,521   | -    | -       | 9,031,201  | 9,031,201  |
| 9010  | Other Restricted Local   | -          | -          | -     | -       | -     | -       | -         | -    | -    | -    | -         | -    | -       | 4,619,085  | 4,619,085  |
| Total Operating Grants & Contributions (from fund consolidation worksheet) 68,919,308 |  |            |            |       |         |       |         |           |      |      |      |           |      |         |            |            |
| Unbalanced  | Subtotal of Operating Grants and Contributions by function: and rounding differences, by function: | 17,280,727 | 32,509,418 | 3,422 | 317,538 | 1,669 | 225,295 | 3,057,024 | -    | -    | -    | 4,121,250 | -    | 210,535 | 10,539,012 | 68,275,880 |
| Unbalanced  | User identification of conversion entities, adjustments, and rounding differences, by function:    | -          | -          | -     | -       | -     | -       | -         | -    | -    | -    | -         | -    | -       | -          | (1)        |
| Unbalanced  | Adjusted Operating Grants and Contributions by function (egress to conversion worksheet):          | 17,280,727 | 32,509,418 | 3,422 | 317,538 | 1,669 | 225,295 | 3,057,024 | -    | -    | -    | 4,121,250 | -    | 210,535 | 10,539,012 | 68,275,880 |



| Summary of revenues by function |  |             |      |      |      |      |      |      |      |      |      |      |      |      |      |      |             |
|---------------------------------|--|-------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------------|
| Resource                        | Program Revenues by Resource   | 7100        | 2100 | 2420 | 2700 | 3600 | 3700 | 3900 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 8000 | Total       |
| 7710                            | State School Facilities Projects   | (1,413,802) | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | -    | (1,413,802) |
|                                 | Total Capital Grants & Contributions (from fund consolidation worksheet)                           | (1,413,802) |      |      |      |      |      |      |      |      |      |      |      |      |      |      | (1,413,802) |
|                                 | Subtotal of Capital Grants and Contributions by function: (1,413,802)                              |             |      |      |      |      |      |      |      |      |      |      |      |      |      |      |             |
|                                 | User Identification of conversion entries, adjustments, and rounding differences, by function:     |             |      |      |      |      |      |      |      |      |      |      |      |      |      |      |             |
|                                 | Adjusted Capital Grants and Contributions by function (agree to conversion worksheet): (1,413,802) |             |      |      |      |      |      |      |      |      |      |      |      |      |      |      |             |

| Charges for Services: Business-type Activities<br>Resource | Summary of revenues by function |      |      |      |      |      |      |      |      |      |      |      | Total |      |      |      |
|--|---------------------------------|------|------|------|------|------|------|------|------|------|------|------|-------|------|------|------|
|  | 1000                            | 2100 | 2420 | 2700 | 3600 | 3700 | 3900 | 4000 | 5000 | 6000 | 7200 | 7700 |       | 8100 | 8600 | 9000 |
| Program Revenues by Resource                               |                                 |      |      |      |      |      |      |      |      |      |      |      |       |      |      |      |
| Total Charges for Services                                 |                                 |      |      |      |      |      |      |      |      |      |      |      |       |      |      |      |
| Adjusted Charges for Services by function:                 |                                 |      |      |      |      |      |      |      |      |      |      |      |       |      |      |      |

Operating Grants and Contributions: Business-type Activity

Resource

Total Operating Grants & Contributions

Adjusted Operating Grants and Contributions by function:

Summary of revenues by function

| Function | 1000 | 2100 | 2420 | 2700 | 3600 | 3700 | 3600 | 4000 | 5000 | 6000 | 7200 | 7700 | 8100 | 8500 | 9000 | Total |
|----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
|          |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |       |

| Capital Grants and Contributions: Business-type Activities | Summary of revenues by function |      |      |      |      |      |      |      |      |      |      | Total |      |      |      |      |
|--|---------------------------------|------|------|------|------|------|------|------|------|------|------|-------|------|------|------|------|
|  | Program Revenues by Resource    | 1700 | 2100 | 2420 | 2700 | 3600 | 3700 | 3900 | 4000 | 5000 | 6000 |       | 7200 | 7700 | 8100 | 8500 |
| Resources  |                                 |      |      |      |      |      |      |      |      |      |      |       |      |      |      |      |
| Total Capital Grants & Contributions                       |                                 |      |      |      |      |      |      |      |      |      |      |       |      |      |      |      |
| Adjusted Capital Grants and Contributions by function:     |                                 |      |      |      |      |      |      |      |      |      |      |       |      |      |      |      |

**Entry CE001 Capital Outlay Expenditures**

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

| Object        | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |                  | User Adjustments |          | Conversion Entry |                  | Account Description                          |
|---------------|---------------------|----------------|--------------------------------------|------------------|------------------|----------|------------------|------------------|--|
|               |                     |                | Debit                                | Credit           | Debit            | Credit   | Debit            | Credit           |  |
| [see extract] | 1000                | 50,062         | -                                    | 50,062           | -                | -        | -                | -                | Instruction                                  |
| [see extract] | 2100                | 392,763        | -                                    | 392,763          | -                | -        | -                | -                | Instructional Supervision and Administration |
| [see extract] | 2420                | 66,212         | -                                    | 66,212           | -                | -        | -                | -                | Instructional Library, Media and Technology  |
| [see extract] | 2700                | 0              | -                                    | -                | -                | -        | -                | -                | School Site Administration                   |
| [see extract] | 3600                | 0              | -                                    | -                | -                | -        | -                | -                | Home-to-School Transportation                |
| [see extract] | 3700                | 0              | -                                    | -                | -                | -        | -                | -                | Food Services                                |
| [see extract] | 3900                | 0              | -                                    | -                | -                | -        | -                | -                | All Other Pupil Services                     |
| [see extract] | 4000                | 0              | -                                    | -                | -                | -        | -                | -                | Ancillary Services                           |
| [see extract] | 5000                | 0              | -                                    | -                | -                | -        | -                | -                | Community Services                           |
| [see extract] | 6000                | 0              | -                                    | -                | -                | -        | -                | -                | Enterprise Activities                        |
| [see extract] | 7200                | 28,984         | -                                    | 28,984           | -                | -        | -                | -                | All Other General Administration             |
| [see extract] | 7700                | 714,414        | -                                    | 714,414          | -                | -        | -                | -                | Centralized Data Processing                  |
| [see extract] | 8100                | 18,711         | -                                    | 18,711           | -                | -        | -                | -                | Plant Services                               |
| [see extract] | 8500                | 1,600,463      | -                                    | 1,600,463        | -                | -        | -                | -                | Facilities Acquisition and Construction      |
| 9410          |                     |                | 156,344                              | -                | -                | -        | 156,344          | -                | Land   |
| 9420          |                     |                | -                                    | -                | -                | -        | -                | -                | Land Improvements                            |
| 9430          |                     |                | 1,444,119                            | -                | -                | -        | 1,444,119        | -                | Buildings                                    |
| 9440          |                     |                | 1,271,147                            | -                | -                | -        | 1,271,147        | -                | Equipment                                    |
| 9450          |                     |                |                                      |                  |                  |          |                  |                  | Work In Progress                             |
| <b>TOTALS</b> | <b>Unbalanced</b>   |                | <b>2,871,610</b>                     | <b>2,871,609</b> | <b>0</b>         | <b>0</b> | <b>2,871,610</b> | <b>2,871,609</b> |  |

**Entry CE002 Debt Service Expenditures**

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

| Object        | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |                  | User Adjustments |          | Conversion Entry |                  | Account Description  |
|---------------|---------------------|----------------|--------------------------------------|------------------|------------------|----------|------------------|------------------|--|
|               |                     |                | Debit                                | Credit           | Debit            | Credit   | Debit            | Credit           |  |
| 7432          | 9100                | 0              | -                                    | -                | -                | -        | -                | -                | Debt Service, State School Building Repayment                                    |
| 7433          | 9100                | 0              | -                                    | -                | -                | -        | -                | -                | Debt Service, Bond Redemptions   |
| 7435          | 9100                | 0              | -                                    | -                | -                | -        | -                | -                | Debt Service, Repayment of State School Building Aft Funds - Proceeds From Bonds |
| 7436          | 9100                | 0              | -                                    | -                | -                | -        | -                | -                | Debt Service, Payments to Original District for Acquisition of Property          |
| 7439          | 9100                | 1,867,778      | -                                    | 1,867,778        | -                | -        | -                | 1,867,778        | Debt Service, Other Debt Service - Principal                                     |
| 9661          |                     |                | -                                    | -                | -                | -        | -                | -                | General Obligation Bonds Payable   |
| 9662          |                     |                | -                                    | -                | -                | -        | -                | -                | State School Building Loan Payable   |
| 9666          |                     |                | -                                    | -                | -                | -        | -                | -                | COPS Payable   |
| 9667          |                     |                | -                                    | -                | -                | -        | -                | -                | Capital Leases Payable   |
| 9668          |                     |                | -                                    | -                | -                | -        | -                | -                | Lease Revenue Bonds Payable  |
| 9669          |                     |                | 1,867,778                            | -                | -                | -        | 1,867,778        | -                | Other General Long-Term Debt   |
| <b>TOTALS</b> |                     |                | <b>1,867,778</b>                     | <b>1,867,778</b> | <b>0</b>         | <b>0</b> | <b>1,867,778</b> | <b>1,867,778</b> |  |

**Entry CE003 Debt Issuance**

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description                         |
|--------|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|---|
|        |                     |                | Debit                                | Credit | Debit            | Credit | Debit            | Credit |   |
| 5400   | 9100                | 0              | -                                    | -      | -                | -      | -                | -      | Debt Service, Insurance                     |
| 5450   | 9100                | 0              | -                                    | -      | -                | -      | -                | -      | Debt Service, Other Insurance               |
| 7699   | 9100                | 0              | -                                    | -      | -                | -      | -                | -      | Debt Service, Other Financing Uses          |
| 8931   | 0                   | 0              | -                                    | -      | -                | -      | -                | -      | Emergency Apportionments                    |
| 8951   | 0                   | 0              | -                                    | -      | -                | -      | -                | -      | Proceeds from Sale of Bonds                 |
| 8961   | 0                   | 0              | -                                    | -      | -                | -      | -                | -      | County School Building Aid                  |
| 8971   | 0                   | 0              | -                                    | -      | -                | -      | -                | -      | Proceeds from Certificates of Participation |
| 8972   | 0                   | 0              | -                                    | -      | -                | -      | -                | -      | Proceeds from Capital Leases                |
| 8973   | 0                   | 0              | -                                    | -      | -                | -      | -                | -      | Proceeds from Lease Revenue Bonds           |
| 8979   | 0                   | 0              | -                                    | -      | -                | -      | -                | -      | All Other Financing Sources                 |
| 9330   |                     |                | -                                    | -      | -                | -      | -                | -      | Prepaid Expense                             |
| 9490   |                     |                | -                                    | -      | -                | -      | -                | -      | Deferred Outflows of Resources              |
| 9661   |                     |                | -                                    | -      | -                | -      | -                | -      | General Obligation Bonds Payable            |
| 9662   |                     |                | -                                    | -      | -                | -      | -                | -      | State School Building Loan Payable          |
| 9666   |                     |                | -                                    | -      | -                | -      | -                | -      | COPS Payable                                |
| 9667   |                     |                | -                                    | -      | -                | -      | -                | -      | Capital Leases Payable                      |
| 9668   |                     |                | -                                    | -      | -                | -      | -                | -      | Lease Revenue Bonds Payable                 |
| 9669   |                     |                | -                                    | -      | -                | -      | -                | -      | Other General Long-Term Debt                |
| 9690   |                     |                | -                                    | -      | -                | -      | -                | -      | Deferred Inflows of Resources               |
| TOTALS |                     |                | 0                                    | 0      | 0                | 0      | 0                | 0      |   |

**Entry CE004 Donated and Contributed Capital Assets**

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description               |
|--------|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|-----------------------------------|
|        |                     |                | Debit                                | Credit | Debit            | Credit | Debit            | Credit |                                   |
| 8699   | (0000-1999)         |                | -                                    | -      | -                | -      | -                | -      | Local Revenues (General Revenues) |
| 8699   | (2000-9999)         |                | -                                    | -      | -                | -      | -                | -      | Local Revenues (Program Revenues) |
| 9410   |                     |                | -                                    | -      | -                | -      | -                | -      | Land                              |
| 9420   |                     |                | -                                    | -      | -                | -      | -                | -      | Land Improvements                 |
| 9430   |                     |                | -                                    | -      | -                | -      | -                | -      | Buildings                         |
| 9440   |                     |                | -                                    | -      | -                | -      | -                | -      | Equipment                         |
| 9450   |                     |                | -                                    | -      | -                | -      | -                | -      | Work In Progress                  |
| TOTALS |                     |                | 0                                    | 0      | 0                | 0      | 0                | 0      |                                   |

**Entry CE005 Disposal of Capital Assets**

To report sales and disposals of capital assets and any resulting gain or loss.

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description                                  |
|--------|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|--|
|        |                     |                | Debit                                | Credit | Debit            | Credit | Debit            | Credit |  |
| 5800   | 7200                |                |                                      |        |                  |        |                  |        | General Administration, Other Operating Expenditures |
| 8631   | (0000-1999)         | 0              |                                      |        |                  |        |                  |        | Sale of Equipment and Supplies (General Revenues)    |
| 8631   | (2000-9999)         | 0              |                                      |        |                  |        |                  |        | Sale of Equipment and Supplies (Program Revenues)    |
| 8953   |                     | 0              |                                      |        |                  |        |                  |        | Proceeds from Disposal of Capital Assets             |
| 9410   |                     |                |                                      |        |                  |        |                  |        | Land   |
| 9420   |                     |                |                                      |        |                  |        |                  |        | Land Improvements                                    |
| 9425   |                     |                |                                      |        |                  |        |                  |        | Accumulated Depreciation - Land Improvements         |
| 9430   |                     |                |                                      |        |                  |        |                  |        | Buildings  |
| 9435   |                     |                |                                      |        |                  |        |                  |        | Accumulated Depreciation - Buildings                 |
| 9440   |                     |                |                                      |        |                  |        |                  |        | Equipment  |
| 9445   |                     |                |                                      |        |                  |        |                  |        | Accumulated Depreciation - Equipment                 |
| 9450   |                     |                |                                      |        |                  |        |                  |        | Work in Progress                                     |
| TOTALS |                     |                |                                      |        | 0                | 0      | 0                | 0      |  |

**Entry CE006 Earned But Unavailable Revenues**

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

| Object | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description                             |
|--------|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|---|
|        |                     |                | Debit                                | Credit | Debit            | Credit | Debit            | Credit |   |
| 8550   | (0000-1999)         |                |                                      |        |                  |        |                  |        | Mandated Cost Reimbursements (General Revenues) |
| 8550   | (2000-9999)         |                |                                      |        |                  |        |                  |        | Mandated Cost Reimbursements (Program Revenues) |
| 8590   | (0000-1999)         |                |                                      |        |                  |        |                  |        | All Other State Revenue (General Revenues)      |
| 8590   | (2000-9999)         |                |                                      |        |                  |        |                  |        | All Other State Revenue (Program Revenues)      |
| 8660   | (0000-1999)         |                |                                      |        |                  |        |                  |        | Interest (General Revenues)                     |
| 8699   | (0000-1999)         |                |                                      |        |                  |        |                  |        | Local Revenues (General Revenues)               |
| 8699   | (2000-9999)         |                |                                      |        |                  |        |                  |        | Local Revenues (Program Revenues)               |
| 8953   |                     |                |                                      |        |                  |        |                  |        | Proceeds from Disposal of Capital Assets        |
| 9690   |                     |                |                                      |        |                  |        |                  |        | Deferred Inflows of Resources                   |
| TOTALS |                     |                |                                      |        | 0                | 0      | 0                | 0      |   |

**Entry CE007 Elimination of Revenues Relating to Prior Periods**

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

| Object        | Function<br>(Resource) | Extracted Data |        | Default Conversion<br>of Extracted Data |        | User<br>Adjustments |        | Conversion<br>Entry |        | Account Description                             |
|---------------|------------------------|----------------|--------|---|--------|---------------------|--------|---------------------|--------|---|
|               |                        | Debit          | Credit | Debit                                   | Credit | Debit               | Credit | Debit               | Credit |   |
| 8550          | (0000-1999)            |                |        |   |        |                     |        |                     |        | Mandated Cost Reimbursements (General Revenues) |
| 8550          | (2000-9999)            |                |        |   |        |                     |        |                     |        | Mandated Cost Reimbursements (Program Revenues) |
| 8590          | (0000-1999)            |                |        |   |        |                     |        |                     |        | All Other State Revenue (General Revenues)      |
| 8590          | (2000-9999)            |                |        |   |        |                     |        |                     |        | All Other State Revenue (Program Revenues)      |
| 8660          | (0000-1999)            |                |        |   |        |                     |        |                     |        | Interest (General Revenues)                     |
| 8699          | (0000-1999)            |                |        |   |        |                     |        |                     |        | Local Revenues (General Revenues)               |
| 8699          | (2000-9999)            |                |        |   |        |                     |        |                     |        | Local Revenues (Program Revenues)               |
| 8953          |                        |                |        |   |        |                     |        |                     |        | Proceeds from Disposal of Capital Assets        |
| 9690          |                        |                |        |   |        |                     |        |                     |        | Deferred Inflows of Resources                   |
| 979Z          |                        |                |        |   |        |                     |        |                     |        | Fund Balance/Net Position                       |
| <b>TOTALS</b> |                        |                |        |   |        | 0                   | 0      | 0                   | 0      | 0   |

**Entry CE008 Liability for Unmatured Interest on Long-Term Debt**

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

| Object        | Function<br>(Resource) | Extracted Data |        | Default Conversion<br>of Extracted Data |        | User<br>Adjustments |        | Conversion<br>Entry |        | Account Description                                   |
|---------------|------------------------|----------------|--------|---|--------|---------------------|--------|---------------------|--------|---|
|               |                        | Debit          | Credit | Debit                                   | Credit | Debit               | Credit | Debit               | Credit |   |
| 7434          | 9100                   |                |        |   |        |                     |        |                     |        | Debt Service, Bond Interest and Other Service Charges |
| 7438          | 9100                   |                |        |   |        |                     |        |                     |        | Debt Service, Debt Service - Interest                 |
| 9500          |                        |                |        |   |        |                     |        |                     |        | Accounts Payable                                      |
| 9661          |                        |                |        |   |        |                     |        |                     |        | General Obligation Bonds Payable                      |
| <b>TOTALS</b> |                        |                |        |   |        | 0                   | 0      | 0                   | 0      | 0   |



**Entry CE009 Liability for Compensated Absences**

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

| Object        | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description                          |
|---------------|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|--|
|               |                     |                | Debit                                | Credit | Debit            | Credit | Debit            | Credit |  |
| n/a           | 1000                |                |                                      |        |                  |        |                  |        | Instruction                                  |
| n/a           | 2100                |                |                                      |        |                  |        |                  |        | Instructional Supervision and Administration |
| n/a           | 2420                |                |                                      |        |                  |        |                  |        | Instructional Library, Media and Technology  |
| n/a           | 2700                |                |                                      |        |                  |        |                  |        | School Site Administration                   |
| n/a           | 3600                |                |                                      |        |                  |        |                  |        | Home-to-School Transportation                |
| n/a           | 3700                |                |                                      |        |                  |        |                  |        | Food Services                                |
| n/a           | 3900                |                |                                      |        |                  |        |                  |        | All Other Pupil Services                     |
| n/a           | 4000                |                |                                      |        |                  |        |                  |        | Ancillary Services                           |
| n/a           | 5000                |                |                                      |        |                  |        |                  |        | Community Services                           |
| n/a           | 6000                |                |                                      |        |                  |        |                  |        | Enterprise Activities                        |
| n/a           | 7200                |                |                                      |        |                  |        |                  |        | All Other General Administration             |
| n/a           | 7700                |                |                                      |        |                  |        |                  |        | Centralized Data Processing                  |
| n/a           | 8100                |                |                                      |        |                  |        |                  |        | Plant Services                               |
| 9665          |                     |                |                                      |        |                  |        |                  |        | Compensated Absences Payable                 |
| <b>TOTALS</b> |                     |                |                                      |        | 0                | 0      | 0                | 0      | 0  |

**Entry CE010 Expenditures Relating to Prior Periods**

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

| Object | Function<br>(Resource)          | Extracted<br>Data | Default Conversion<br>of Extracted Data |        | User<br>Adjustments |        | Conversion<br>Entry |        | Account Description   |
|--------|---------------------------------|-------------------|---|--------|---------------------|--------|---------------------|--------|---|
|        |                                 |                   | Debit                                   | Credit | Debit               | Credit | Debit               | Credit |   |
| n/a    | 1000                            |                   |   |        |                     |        |                     |        | Instruction   |
| n/a    | 2100                            |                   |   |        |                     |        |                     |        | Instructional Supervision and Administration                                |
| n/a    | 2420                            |                   |   |        |                     |        |                     |        | Instructional Library, Media and Technology                                 |
| n/a    | 2700                            |                   |   |        |                     |        |                     |        | School Site Administration  |
| n/a    | 3600                            |                   |   |        |                     |        |                     |        | Home-to-School Transportation   |
| n/a    | 3700                            |                   |   |        |                     |        |                     |        | Food Services   |
| n/a    | 3900                            |                   |   |        |                     |        |                     |        | All Other Pupil Services  |
| n/a    | 4000                            |                   |   |        |                     |        |                     |        | Ancillary Services  |
| n/a    | 5000                            |                   |   |        |                     |        |                     |        | Community Services  |
| n/a    | 6000                            |                   |   |        |                     |        |                     |        | Enterprise Activities   |
| n/a    | 7200                            |                   |   |        |                     |        |                     |        | All Other General Administration  |
| n/a    | 7700                            |                   |   |        |                     |        |                     |        | Centralized Data Processing   |
| n/a    | 8700                            |                   |   |        |                     |        |                     |        | Plant Services  |
| 7434   | 9100                            |                   |   |        |                     |        |                     |        | Debt Service, Bond Interest and Other Charges                               |
| 7438   | 9100                            |                   |   |        |                     |        |                     |        | Debt Service, Debt Service - Interest                                       |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | General Revenues: Federal and State Aid Not Restricted to Specific Purposes |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | General Revenues: Interagency Revenue                                       |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | General Revenues: Miscellaneous   |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | Program Revenues: Charges for Services                                      |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | Program Revenues: Operating Grants and Contributions                        |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | Program Revenues: Capital Grants and Contributions                          |
| 9669   |                                 |                   |   |        |                     |        |                     |        | Other General Long-Term Debt  |
| 979Z   |                                 |                   |   |        |                     |        |                     |        | Fund Balance/Net Position   |
| TOTALS |                                 |                   |   |        | 0                   | 0      | 0                   | 0      |   |

**Entry CE011 Adjustments to Work in Progress**

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

| Object | Function<br>(Resource) | Extracted<br>Data | Default Conversion<br>of Extracted Data |        | User<br>Adjustments |        | Conversion<br>Entry |        | Account Description              |
|--------|------------------------|-------------------|---|--------|---------------------|--------|---------------------|--------|----------------------------------|
|        |                        |                   | Debit                                   | Credit | Debit               | Credit | Debit               | Credit |                                  |
| 9410   | 7200                   |                   |   |        |                     |        |                     |        | All Other General Administration |
| 9420   |                        |                   |   |        |                     |        |                     |        | Land                             |
| 9430   |                        |                   |   |        |                     |        |                     |        | Land Improvements                |
| 9440   |                        |                   |   |        |                     |        |                     |        | Buildings                        |
| 9450   |                        |                   |   |        |                     |        |                     |        | Equipment                        |
|        |                        |                   |   |        |                     |        |                     |        | Work in Progress                 |
| TOTALS |                        |                   |   |        | 0                   | 0      | 0                   | 0      |                                  |

**Entry CE012 Depreciation**

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

| Object | Function<br>(Resource) | Extracted<br>Data | Default Conversion<br>of Extracted Data |        | User<br>Adjustments |        | Conversion<br>Entry |        | Account Description                          |
|--------|------------------------|-------------------|---|--------|---------------------|--------|---------------------|--------|--|
|        |                        |                   | Debit                                   | Credit | Debit               | Credit | Debit               | Credit |  |
| 6900   | 1000                   |                   |   |        |                     |        |                     |        | Instruction                                  |
| 6900   | 2100                   |                   |   |        |                     |        |                     |        | Instructional Supervision and Administration |
| 6900   | 2420                   |                   |   |        |                     |        |                     |        | Instructional Library, Media and Technology  |
| 6900   | 2700                   |                   |   |        |                     |        |                     |        | School Site Administration                   |
| 6900   | 3600                   |                   |   |        |                     |        |                     |        | Home-to-School Transportation                |
| 6900   | 3700                   |                   |   |        |                     |        |                     |        | Food Services                                |
| 6900   | 3900                   |                   |   |        |                     |        |                     |        | All Other Pupil Services                     |
| 6900   | 4000                   |                   |   |        |                     |        |                     |        | Ancillary Services                           |
| 6900   | 5000                   |                   |   |        |                     |        |                     |        | Community Services                           |
| 6900   | 6000                   |                   |   |        |                     |        |                     |        | Enterprise Activities                        |
| 6900   | 7200                   |                   |   |        |                     |        |                     |        | All Other General Administration             |
| 6900   | 7700                   |                   |   |        |                     |        |                     |        | Centralized Data Processing                  |
| 6900   | 8100                   |                   |   |        |                     |        |                     |        | Plant Services                               |
| 6900   | 0000                   |                   |   |        |                     |        |                     |        | Depreciation (Unallocated)                   |
| 9425   |                        |                   |   |        |                     |        |                     |        | Accumulated Depreciation - Land Improvements |
| 9436   |                        |                   |   |        |                     |        |                     |        | Accumulated Depreciation - Buildings         |
| 9445   |                        |                   |   |        |                     |        |                     |        | Accumulated Depreciation - Equipment         |
| TOTALS |                        |                   |   |        | 0                   | 0      | 0                   | 0      | 0  |

**Entry CE013 Amortization**

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

| Object | Function<br>(Resource) | Extracted<br>Data | Default Conversion<br>of Extracted Data |        | User<br>Adjustments |        | Conversion<br>Entry |        | Account Description                                   |
|--------|------------------------|-------------------|---|--------|---------------------|--------|---------------------|--------|---|
|        |                        |                   | Debit                                   | Credit | Debit               | Credit | Debit               | Credit |   |
| 5400   | 9100                   |                   |   |        |                     |        |                     |        | Debt Service - Insurance                              |
| 7434   | 9100                   |                   |   |        |                     |        |                     |        | Debt Service, Bond Interest and Other Service Charges |
| 7436   | 9100                   |                   |   |        |                     |        |                     |        | Debt Service, Debt Service - Interest                 |
| 9330   |                        |                   |   |        |                     |        |                     |        | Prepaid Expense                                       |
| 9490   |                        |                   |   |        |                     |        |                     |        | Deferred Outflows of Resources                        |
| 9661   |                        |                   |   |        |                     |        |                     |        | General Obligation Bonds Payable                      |
| 9662   |                        |                   |   |        |                     |        |                     |        | State School Building Loan Payable                    |
| 9666   |                        |                   |   |        |                     |        |                     |        | COPS Payable  |
| 9667   |                        |                   |   |        |                     |        |                     |        | Capital Leases Payable                                |
| 9668   |                        |                   |   |        |                     |        |                     |        | Lease Revenue Bonds Payable                           |
| 9669   |                        |                   |   |        |                     |        |                     |        | Other General Long-Term Debt                          |
| 9690   |                        |                   |   |        |                     |        |                     |        | Deferred Inflows of Resources                         |
| TOTALS |                        |                   |   |        | 0                   | 0      | 0                   | 0      | 0   |

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

| Object | Function<br>(Resource) | Extracted Data |        | Default Conversion<br>of Extracted Data |           | User<br>Adjustments |        | Conversion<br>Entry |           | Account Description                              |
|--------|------------------------|----------------|--------|---|-----------|---------------------|--------|---------------------|-----------|--|
|        |                        | Debit          | Credit | Debit                                   | Credit    | Debit               | Credit | Debit               | Credit    |  |
| 9110   |                        | 3,982,001      | -      | 3,982,001                               | -         | -                   | -      | 3,982,001           | -         | Cash in County Treasury                          |
| 9111   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Fair Value Adjustment to Cash in County Treasury |
| 9120   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Cash in Banks                                    |
| 9130   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Revolving Cash Account                           |
| 9135   |                        | 203,720        | -      | 203,720                                 | -         | -                   | -      | 203,720             | -         | Cash with a Fiscal Agent/Trustee                 |
| 9140   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Cash Collections Awaiting Deposit                |
| 9150   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Investments                                      |
| 9200   |                        | 2,266          | -      | 2,266                                   | -         | -                   | -      | 2,266               | -         | Accounts Receivable                              |
| 9310   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Due from Other Funds                             |
| 9320   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Stores   |
| 9330   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Prepaid Expenditures (Expenses)                  |
| 9340   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Other Current Assets                             |
| 9410   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Land   |
| 9420   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Land Improvements                                |
| 9425   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Accumulated Depreciation-Land Improvements       |
| 9430   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Buildings  |
| 9435   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Accumulated Depreciation-Buildings               |
| 9440   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Equipment  |
| 9445   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Accumulated Depreciation-Equipment               |
| 9450   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Work in Progress                                 |
| 9490   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Deferred Outflows of Resources - pensions only   |
| 9490   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Deferred Outflows of Resources - other           |
| 9500   |                        | 422,298        | -      | -                                       | 422,298   | -                   | -      | -                   | 422,298   | Accounts Payable                                 |
| 9610   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Due to Other Funds                               |
| 9650   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Unearned Revenue                                 |
| 9663   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Net Pension Liability (Asset)                    |
| 9664   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Net OPEB Obligation                              |
| 9665   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Compensated Absences Payable                     |
| 9666   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | COPs Payable                                     |
| 9667   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Capital Leases Payable                           |
| 9668   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Lease Revenue Bonds Payable                      |
| 9669   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Other General Long-Term Debt                     |
| 9690   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Deferred Inflows of Resources - pensions only    |
| 9690   |                        | 0              | -      | -                                       | -         | -                   | -      | -                   | -         | Deferred Inflows of Resources - other            |
| 979Z   |                        | -              | -      | -                                       | 3,765,689 | -                   | -      | -                   | 3,765,689 | Fund Balance/Net Position                        |
| TOTALS |                        |                |        | 4,187,987                               | 4,187,987 | 0                   | 0      | 4,187,987           | 4,187,987 |  |

**Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA**

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

| Object        | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description                          |
|---------------|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|--|
|               |                     |                | Debit                                | Credit | Debit            | Credit | Debit            | Credit |  |
| n/a           | 1000                |                |                                      |        |                  |        |                  |        | Instruction                                  |
| n/a           | 2100                |                |                                      |        |                  |        |                  |        | Instructional Supervision and Administration |
| n/a           | 2420                |                |                                      |        |                  |        |                  |        | Instructional Library, Media and Technology  |
| n/a           | 2700                |                |                                      |        |                  |        |                  |        | School Site Administration                   |
| n/a           | 3600                |                |                                      |        |                  |        |                  |        | Home-to-School Transportation                |
| n/a           | 3700                |                |                                      |        |                  |        |                  |        | Food Services                                |
| n/a           | 3900                |                |                                      |        |                  |        |                  |        | All Other Pupil Services                     |
| n/a           | 4000                |                |                                      |        |                  |        |                  |        | Ancillary Services                           |
| n/a           | 5000                |                |                                      |        |                  |        |                  |        | Community Services                           |
| n/a           | 6000                |                |                                      |        |                  |        |                  |        | Enterprise Activities                        |
| n/a           | 7200                |                |                                      |        |                  |        |                  |        | All Other General Administration             |
| n/a           | 7700                |                |                                      |        |                  |        |                  |        | Centralized Data Processing                  |
| n/a           | 8100                |                |                                      |        |                  |        |                  |        | Plant Services                               |
| n/a           | 9101                |                |                                      |        |                  |        |                  |        | Debt Service - Principal                     |
| n/a           | 9102                |                |                                      |        |                  |        |                  |        | Debt Service - Interest                      |
| n/a           | 9103                |                |                                      |        |                  |        |                  |        | Debt Service - Issuance Costs and Discounts  |
| 979Z          |                     |                |                                      |        |                  |        |                  |        | Fund Balance/Net Position                    |
| <b>TOTALS</b> |                     |                |                                      |        | 0                | 0      | 0                | 0      | 0  |

Entry CED16 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

| Object | Function<br>(Resource) | Extracted<br>Data | Default Conversion<br>of Extracted Data |        | User<br>Adjustments |        | Conversion<br>Entry |        | Account Description   |
|--------|------------------------|-------------------|---|--------|---------------------|--------|---------------------|--------|---|
|        |                        |                   | Debit                                   | Credit | Debit               | Credit | Debit               | Credit |   |
| n/a    | 6000                   |                   |   |        |                     |        |                     |        | Enterprise Activities   |
| n/a    | 9200                   |                   |   |        |                     |        |                     |        | Transfers Between Agencies  |
| 7619   | 9300                   | 0                 |   |        |                     |        |                     |        | Interfund Transfers, Other Authorized Transfers Out                         |
| 8631   | (0000-1999)            |                   |   |        |                     |        |                     |        | Sale of Equipment and Supplies (General Revenues)                           |
| 8631   | (2000-9999)            |                   |   |        |                     |        |                     |        | Sale of Equipment and Supplies (Program Revenues)                           |
| 8639   | (0000-1999)            |                   |   |        |                     |        |                     |        | All Other Sales (General Revenues)  |
| 8639   | (2000-9999)            |                   |   |        |                     |        |                     |        | All Other Sales (Program Revenues)  |
| 8660   | (0000-1999)            |                   |   |        |                     |        |                     |        | Interest (General Revenues)   |
| 8660   | (2000-9999)            |                   |   |        |                     |        |                     |        | Interest (Program Revenues)   |
| 8662   | (0000-1999)            |                   |   |        |                     |        |                     |        | Net Increase (Decrease) in the Fair Value of Investments (General Revenues) |
| 8662   | (2000-9999)            |                   |   |        |                     |        |                     |        | Net Increase (Decrease) in the Fair Value of Investments (Program Revenues) |
| 8689   | (0000-1999)            |                   |   |        |                     |        |                     |        | Fees and Contracts (General Revenues)                                       |
| 8689   | (2000-9999)            |                   |   |        |                     |        |                     |        | Fees and Contracts (Program Revenues)                                       |
| 8699   | (0000-1999)            |                   |   |        |                     |        |                     |        | Other Local Revenue (General Revenues)                                      |
| 8699   | (2000-9999)            |                   |   |        |                     |        |                     |        | Other Local Revenue (Program Revenues)                                      |
| 8799   | (0000-1999)            |                   |   |        |                     |        |                     |        | Other Transfers in from All Others (General Revenues)                       |
| 8799   | (2000-9999)            |                   |   |        |                     |        |                     |        | Other Transfers in from All Others (Program Revenues)                       |
| 8919   |                        | 0                 |   |        |                     |        |                     |        | Interfund Transfers, Other Authorized Transfers In                          |
| 8965   |                        |                   |   |        |                     |        |                     |        | Transfers From Funds of Lapsed/Reorganized Districts                        |
| 979Z   |                        |                   |   |        |                     |        |                     |        | Fund Balance/Net Position   |
| TOTALS |                        |                   |   |        | 0                   | 0      | 0                   | 0      | 0   |

**Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds**

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.  
 Note: Entry CE017 must be completed and saved before preparing Entry CE019.

| Object                                      | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |          | User Adjustments |          | Conversion Entry |          | Account Description   |
|---|---------------------|----------------|--------------------------------------|----------|------------------|----------|------------------|----------|---|
|   |                     |                | Debit                                | Credit   | Debit            | Credit   | Debit            | Credit   |   |
| <b>Governmental Funds (Funds 01-60)</b>     |                     |                |                                      |          |                  |          |                  |          |   |
| 7299  | 9200                |                | -                                    | -        |                  |          | -                | -        | Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out |
| 7619  | 9300                | 3,870,310      | -                                    | -        |                  |          | -                | -        | Other Transfers in from All Others (General Revenues)   |
| 8799  | (0000-1999)         |                | -                                    | -        |                  |          | -                | -        | Other Transfers in from All Others (Program Revenues)   |
| 8799  | (2000-9999)         |                | -                                    | -        |                  |          | -                | -        | Interfund Transfers, Other Authorized Interfund Transfers In  |
| 8919  |                     | 3,870,310      | -                                    | -        |                  |          | -                | -        |   |
| <b>Proprietary Funds:</b>                   |                     |                |                                      |          |                  |          |                  |          |   |
| <b>Enterprise Funds (Funds 61-65)</b>       |                     |                |                                      |          |                  |          |                  |          |   |
| 7299  | 9200                |                |                                      |          |                  |          | -                | -        | Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out |
| 7619  | 9300                | 0              |                                      |          |                  |          | -                | -        | Other Transfers in from All Others (General Revenues)   |
| 8799  | (0000-1999)         |                |                                      |          |                  |          | -                | -        | Other Transfers in from All Others (Program Revenues)   |
| 8799  | (2000-9999)         |                |                                      |          |                  |          | -                | -        | Interfund Transfers, Other Authorized Interfund Transfers In  |
| 8919  |                     | 0              |                                      |          |                  |          | -                | -        |   |
| <b>Proprietary Funds:</b>                   |                     |                |                                      |          |                  |          |                  |          |   |
| <b>Internal Service Funds (Funds 66-70)</b> |                     |                |                                      |          |                  |          |                  |          |   |
| 7299  | 9200                |                |                                      |          |                  |          | -                | -        | Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out |
| 7619  | 9300                | 0              |                                      |          |                  |          | -                | -        | Other Transfers in from All Others (General Revenues)   |
| 8799  | (0000-1999)         |                |                                      |          |                  |          | -                | -        | Other Transfers in from All Others (Program Revenues)   |
| 8799  | (2000-9999)         |                |                                      |          |                  |          | -                | -        | Interfund Transfers, Other Authorized Interfund Transfers In  |
| 8919  |                     | 0              |                                      |          |                  |          | -                | -        |   |
| <b>Fiduciary Funds (Funds 71-95)</b>        |                     |                |                                      |          |                  |          |                  |          |   |
| 7299  | 9200                |                | -                                    | -        |                  |          | -                | -        | Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out |
| 7619  | 9300                | 0              | -                                    | -        |                  |          | -                | -        | Other Transfers in from All Others  |
| 8799  |                     |                | -                                    | -        |                  |          | -                | -        | Interfund Transfers, Other Authorized Interfund Transfers In  |
| 8919  |                     | 0              | -                                    | -        |                  |          | -                | -        |   |
| <b>TOTALS</b>                               |                     |                | <b>0</b>                             | <b>0</b> | <b>0</b>         | <b>0</b> | <b>0</b>         | <b>0</b> |   |

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.  
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

| Object                                      | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |          | User Adjustments |        | Conversion Entry |          | Account Description  |
|---|---------------------|----------------|--------------------------------------|----------|------------------|--------|------------------|----------|----------------------|
|   |                     |                | Debit                                | Credit   | Debit            | Credit | Debit            | Credit   |                      |
| <b>Governmental Funds (Funds 01-60)</b>     |                     |                |                                      |          |                  |        |                  |          |                      |
| 9200  |                     |                | -                                    | -        |                  |        | -                | -        | Accounts Receivable  |
| 9310  |                     | 20,900,996     | -                                    | -        |                  |        | -                | -        | Due from Other Funds |
| 9500  |                     |                | -                                    | -        |                  |        | -                | -        | Accounts Payable     |
| 9610  |                     | 20,900,996     | -                                    | -        |                  |        | -                | -        | Due to Other Funds   |
| <b>Proprietary Funds:</b>                   |                     |                |                                      |          |                  |        |                  |          |                      |
| <b>Enterprise Funds (Funds 61-65)</b>       |                     |                |                                      |          |                  |        |                  |          |                      |
| 9200  |                     |                |                                      |          |                  |        | -                | -        | Accounts Receivable  |
| 9310  |                     | 0              |                                      |          |                  |        | -                | -        | Due from Other Funds |
| 9500  |                     |                |                                      |          |                  |        | -                | -        | Accounts Payable     |
| 9610  |                     | 0              |                                      |          |                  |        | -                | -        | Due to Other Funds   |
| <b>Proprietary Funds:</b>                   |                     |                |                                      |          |                  |        |                  |          |                      |
| <b>Internal Service Funds (Funds 66-70)</b> |                     |                |                                      |          |                  |        |                  |          |                      |
| 9200  |                     |                |                                      |          |                  |        | -                | -        | Accounts Receivable  |
| 9310  |                     | 0              |                                      |          |                  |        | -                | -        | Due from Other Funds |
| 9500  |                     |                |                                      |          |                  |        | -                | -        | Accounts Payable     |
| 9610  |                     | 0              |                                      |          |                  |        | -                | -        | Due to Other Funds   |
| <b>Fiduciary Funds (Funds 71-95)</b>        |                     |                |                                      |          |                  |        |                  |          |                      |
| 9200  |                     |                | -                                    | -        |                  |        | -                | -        | Accounts Receivable  |
| 9310  |                     | 0              | -                                    | -        |                  |        | -                | -        | Due from Other Funds |
| 9500  |                     |                | -                                    | -        |                  |        | -                | -        | Accounts Payable     |
| 9610  |                     | 0              | -                                    | -        |                  |        | -                | -        | Due to Other Funds   |
| <b>TOTALS</b>                               |                     |                | <b>0</b>                             | <b>0</b> |                  |        | <b>0</b>         | <b>0</b> |                      |



**Entry CE019 Elimination of Internal Transfers**

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.  
**Note: Entry CE017 must be completed and saved before preparing Entry CE019.**

| Object                                      | Function (Resource) | Extracted Data, net of CE017 | Default Conversion of Extracted Data |                  | User Adjustments |           | Conversion Entry |                  | Account Description   |
|---|---------------------|------------------------------|--------------------------------------|------------------|------------------|-----------|------------------|------------------|---|
|   |                     |                              | Debit                                | Credit           | Debit            | Credit    | Debit            | Credit           |   |
| <b>Governmental Funds (Funds 01-60)</b>     |                     |                              |                                      |                  |                  |           |                  |                  |   |
| 7611  | 9300                | 282,538                      | -                                    | 282,538          | -                | -         | -                | 282,538          | Interfund Transfers, From General Fund to Child Development Fund                                    |
| 7612  | 9300                | 1,121,062                    | -                                    | 1,121,062        | -                | -         | -                | 1,121,062        | Interfund Transfers, Between General Fund and Special Reserve Fund                                  |
| 7613  | 9300                | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, To State School Building Fund/County School Facility Fund                      |
| 7614  | 9300                | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund                     |
| 7615  | 9300                | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund |
| 7616  | 9300                | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, From General Fund to Cafeteria Fund  |
| 7619  | 9300                | 3,870,310                    | -                                    | 3,870,310        | -                | -         | -                | 3,870,310        | Interfund Transfers, Other Authorized Interfund Transfers Out                                       |
| 8911  |                     | 282,538                      | 282,538                              | -                | -                | 282,538   | -                | -                | Interfund Transfers, To Child Development Fund from General Fund                                    |
| 8912  |                     | 1,121,062                    | 1,121,062                            | -                | -                | 1,121,062 | -                | -                | Interfund Transfers, Between General Fund and Special Reserve Fund                                  |
| 8913  |                     | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds |
| 8914  |                     | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, To General Fund From Bond Interest and Redemption Fund and Building Funds      |
| 8915  |                     | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds |
| 8916  |                     | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, To Cafeteria Fund From General Fund  |
| 8919  |                     | 3,870,310                    | 3,870,310                            | -                | -                | -         | 3,870,310        | -                | Interfund Transfers, Other Authorized Interfund Transfers In  |
| <b>Proprietary Funds:</b>                   |                     |                              |                                      |                  |                  |           |                  |                  |   |
| <b>Enterprise Funds (Funds 61-65)</b>       |                     |                              |                                      |                  |                  |           |                  |                  |   |
| 7619  | 9300                | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, Other Authorized Interfund Transfers Out                                       |
| 8916  |                     | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, To Cafeteria Fund From General Fund  |
| 8919  |                     | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, Other Authorized Interfund Transfers In  |
| <b>Proprietary Funds:</b>                   |                     |                              |                                      |                  |                  |           |                  |                  |   |
| <b>Internal Service Funds (Funds 66-70)</b> |                     |                              |                                      |                  |                  |           |                  |                  |   |
| 7619  | 9300                | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, Other Authorized Interfund Transfers Out                                       |
| 8919  |                     | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, Other Authorized Interfund Transfers In  |
| <b>Fiduciary Funds (Funds 71-95)</b>        |                     |                              |                                      |                  |                  |           |                  |                  |   |
| 7619  | 9300                | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, Other Authorized Interfund Transfers Out                                       |
| 8919  |                     | 0                            | -                                    | -                | -                | -         | -                | -                | Interfund Transfers, Other Authorized Interfund Transfers In  |
| <b>TOTALS</b>                               |                     |                              | <b>5,273,910</b>                     | <b>5,273,910</b> | <b>0</b>         | <b>0</b>  | <b>5,273,910</b> | <b>5,273,910</b> |   |

**Entry CE020 Elimination of Internal Balances**

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.  
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

| Object   | Function (Resource) | Extracted Data, net of CE018 | Default Conversion of Extracted Data |            | User Adjustments |            | Conversion Entry |            | Account Description  |
|--|---------------------|------------------------------|--------------------------------------|------------|------------------|------------|------------------|------------|----------------------|
|  |                     |                              | Debit                                | Credit     | Debit            | Credit     | Debit            | Credit     |                      |
| <b>Governmental Funds (Funds 01-60)</b>                        |                     |                              |                                      |            |                  |            |                  |            |                      |
| 9310   |                     | 20,900,996                   | -                                    | 20,900,996 | -                | -          | -                | 20,900,996 | Due From Other Funds |
| 9610   |                     | 20,900,996                   | 20,900,996                           | -          | -                | 20,900,996 | -                | -          | Due To Other Funds   |
| <b>Proprietary Funds: Enterprise Funds (Funds 61-65)</b>       |                     |                              |                                      |            |                  |            |                  |            |                      |
| 9310   |                     | 0                            | -                                    | -          | -                | -          | -                | -          | Due From Other Funds |
| 9610   |                     | 0                            | -                                    | -          | -                | -          | -                | -          | Due To Other Funds   |
| <b>Proprietary Funds: Internal Service Funds (Funds 66-70)</b> |                     |                              |                                      |            |                  |            |                  |            |                      |
| 9310   |                     | 0                            | -                                    | -          | -                | -          | -                | -          | Due From Other Funds |
| 9610   |                     | 0                            | -                                    | -          | -                | -          | -                | -          | Due To Other Funds   |
| <b>Fiduciary Funds (Funds 71-95)</b>                           |                     |                              |                                      |            |                  |            |                  |            |                      |
| 9310   |                     | 0                            | -                                    | -          | -                | -          | -                | -          | Due From Other Funds |
| 9610   |                     | 0                            | -                                    | -          | -                | -          | -                | -          | Due To Other Funds   |
| <b>TOTALS</b>  |                     |                              | 20,900,996                           | 20,900,996 | 0                | 0          | 20,900,996       | 20,900,996 |                      |

**Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)**

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

| Object        | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description                          |
|---------------|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|--|
|               |                     |                | Debit                                | Credit | Debit            | Credit | Debit            | Credit |  |
| n/a           | 1000                |                | -                                    | -      | -                | -      | -                | -      | Instruction                                  |
| n/a           | 2100                |                | -                                    | -      | -                | -      | -                | -      | Instructional Supervision and Administration |
| n/a           | 2420                |                | -                                    | -      | -                | -      | -                | -      | Instructional Library, Media and Technology  |
| n/a           | 2700                |                | -                                    | -      | -                | -      | -                | -      | School Site Administration                   |
| n/a           | 3600                |                | -                                    | -      | -                | -      | -                | -      | Home-to-School Transportation                |
| n/a           | 3700                |                | -                                    | -      | -                | -      | -                | -      | Food Services                                |
| n/a           | 3900                |                | -                                    | -      | -                | -      | -                | -      | All Other Pupil Services                     |
| n/a           | 4000                |                | -                                    | -      | -                | -      | -                | -      | Ancillary Services                           |
| n/a           | 5000                |                | -                                    | -      | -                | -      | -                | -      | Community Services                           |
| n/a           | 6000                |                | -                                    | -      | -                | -      | -                | -      | Enterprise Activities                        |
| n/a           | 7200                |                | -                                    | -      | -                | -      | -                | -      | All Other General Administration             |
| n/a           | 7700                |                | -                                    | -      | -                | -      | -                | -      | Centralized Data Processing                  |
| n/a           | 8100                |                | -                                    | -      | -                | -      | -                | -      | Plant Services                               |
| 9664          |                     |                | -                                    | -      | -                | -      | -                | -      | Net OPEB Obligation                          |
| <b>TOTALS</b> |                     |                | 0                                    | 0      | 0                | 0      | 0                | 0      |  |

**Entry C022 Other Liabilities Not Normally Liquidated with Current Financial Resources**

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

| Object | Function<br>(Resource)          | Extracted<br>Data | Default Conversion<br>of Extracted Data |        | User<br>Adjustments |        | Conversion<br>Entry |        | Account Description   |
|--------|---------------------------------|-------------------|---|--------|---------------------|--------|---------------------|--------|---|
|        |                                 |                   | Debit                                   | Credit | Debit               | Credit | Debit               | Credit |   |
| n/a    | 1000                            |                   |   |        |                     |        |                     |        | Instruction   |
| n/a    | 2100                            |                   |   |        |                     |        |                     |        | Instructional Supervision and Administration                                |
| n/a    | 2420                            |                   |   |        |                     |        |                     |        | Instructional Library, Media and Technology                                 |
| n/a    | 2700                            |                   |   |        |                     |        |                     |        | School Site Administration  |
| n/a    | 3600                            |                   |   |        |                     |        |                     |        | Home-to-School Transportation   |
| n/a    | 3700                            |                   |   |        |                     |        |                     |        | Food Services   |
| n/a    | 3900                            |                   |   |        |                     |        |                     |        | All Other Pupil Services  |
| n/a    | 4000                            |                   |   |        |                     |        |                     |        | Ancillary Services  |
| n/a    | 5000                            |                   |   |        |                     |        |                     |        | Community Services  |
| n/a    | 6000                            |                   |   |        |                     |        |                     |        | Enterprise Activities   |
| n/a    | 7200                            |                   |   |        |                     |        |                     |        | All Other General Administration  |
| n/a    | 7700                            |                   |   |        |                     |        |                     |        | Centralized Data Processing   |
| n/a    | 8100                            |                   |   |        |                     |        |                     |        | Plant Services  |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | General Revenues: Federal and State Aid Not Restricted to Specific Purposes |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | General Revenues: Interagency Revenue                                       |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | General Revenues: Miscellaneous   |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | Program Revenues: Charges for Services                                      |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | Program Revenues: Operating Grants and Contributions                        |
| 8XXX   | [ranges per Fund Consolidation] |                   |   |        |                     |        |                     |        | Program Revenues: Capital Grants and Contributions                          |
| 9669   |                                 |                   |   |        |                     |        |                     |        | Other General Long-Term Debt  |
| TOTALS |                                 |                   |   |        | 0                   | 0      | 0                   | 0      |   |

**Entry CE023 Employer's Net Pension Liability and Pension Expense**

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

| Object | Function (Resource) | Extracted Data |        | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description                            |
|--------|---------------------|----------------|--------|--------------------------------------|--------|------------------|--------|------------------|--------|--|
|        |                     | Debit          | Credit | Debit                                | Credit | Debit            | Credit | Debit            | Credit |  |
| n/a    | 1000                |                |        |                                      |        |                  |        |                  |        | Instruction                                    |
| n/a    | 2100                |                |        |                                      |        |                  |        |                  |        | Instructional Supervision and Administration   |
| n/a    | 2420                |                |        |                                      |        |                  |        |                  |        | Instructional Library, Media and Technology    |
| n/a    | 2700                |                |        |                                      |        |                  |        |                  |        | School Site Administration                     |
| n/a    | 3600                |                |        |                                      |        |                  |        |                  |        | Home-to-School Transportation                  |
| n/a    | 3700                |                |        |                                      |        |                  |        |                  |        | Food Services                                  |
| n/a    | 3900                |                |        |                                      |        |                  |        |                  |        | All Other Pupil Services                       |
| n/a    | 4000                |                |        |                                      |        |                  |        |                  |        | Ancillary Services                             |
| n/a    | 5000                |                |        |                                      |        |                  |        |                  |        | Community Services                             |
| n/a    | 6000                |                |        |                                      |        |                  |        |                  |        | Enterprise Activities                          |
| n/a    | 7200                |                |        |                                      |        |                  |        |                  |        | All Other General Administration               |
| n/a    | 7700                |                |        |                                      |        |                  |        |                  |        | Centralized Data Processing                    |
| n/a    | 8100                |                |        |                                      |        |                  |        |                  |        | Plant Services                                 |
| 9490   |                     |                |        |                                      |        |                  |        |                  |        | Deferred Outflows of Resources - pensions only |
| 9663   |                     |                |        |                                      |        |                  |        |                  |        | Net Pension Liability (Asset)                  |
| 9690   |                     |                |        |                                      |        |                  |        |                  |        | Deferred Inflows of Resources - pensions only  |
| TOTALS |                     |                |        |                                      |        |                  |        |                  |        |  |

**Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date**

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

| Object    | Function (Resource) | Extracted Data |        | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description                            |
|-----------|---------------------|----------------|--------|--------------------------------------|--------|------------------|--------|------------------|--------|--|
|           |                     | Debit          | Credit | Debit                                | Credit | Debit            | Credit | Debit            | Credit |  |
| 3100-3299 | 1000                | 5,254,071      |        | 5,254,071                            |        |                  |        |                  |        | Instruction                                    |
| 3100-3299 | 2100                | 2,662,080      |        | 2,662,080                            |        |                  |        |                  |        | Instructional Supervision and Administration   |
| 3100-3299 | 2420                | 71,481         |        | 71,481                               |        |                  |        |                  |        | Instructional Library, Media and Technology    |
| 3100-3299 | 2700                | 929,328        |        | 929,328                              |        |                  |        |                  |        | School Site Administration                     |
| 3100-3299 | 3600                | 10,048         |        | 10,048                               |        |                  |        |                  |        | Home-to-School Transportation                  |
| 3100-3299 | 3700                | 53,334         |        | 53,334                               |        |                  |        |                  |        | Food Services                                  |
| 3100-3299 | 3900                | 882,183        |        | 882,183                              |        |                  |        |                  |        | All Other Pupil Services                       |
| 3100-3299 | 4000                | 0              |        | 0                                    |        |                  |        |                  |        | Ancillary Services                             |
| 3100-3299 | 5000                | 0              |        | 0                                    |        |                  |        |                  |        | Community Services                             |
| 3100-3299 | 6000                | 0              |        | 0                                    |        |                  |        |                  |        | Enterprise Activities                          |
| 3100-3299 | 7200                | 1,101,672      |        | 1,101,672                            |        |                  |        |                  |        | All Other General Administration               |
| 3100-3299 | 7700                | 393,143        |        | 393,143                              |        |                  |        |                  |        | Centralized Data Processing                    |
| 3100-3299 | 8100                | 150,027        |        | 150,027                              |        |                  |        |                  |        | Plant Services                                 |
| 9490      |                     |                |        | 11,507,367                           |        |                  |        | 11,507,367       |        | Deferred Outflows of Resources - pensions only |
| TOTALS    |                     | 11,507,367     |        | 11,507,367                           |        |                  |        | 11,507,367       |        |  |

**Entry CE025 State's Share of Pension Expense - Special Funding Situation**

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

| Object        | Function (Resource) | Extracted Data | Default Conversion of Extracted Data |        | User Adjustments |        | Conversion Entry |        | Account Description                          |
|---------------|---------------------|----------------|--------------------------------------|--------|------------------|--------|------------------|--------|--|
|               |                     |                | Debit                                | Credit | Debit            | Credit | Debit            | Credit |  |
| n/a           | 1000                |                |                                      |        |                  |        |                  |        | Instruction                                  |
| n/a           | 2100                |                |                                      |        |                  |        |                  |        | Instructional Supervision and Administration |
| n/a           | 2420                |                |                                      |        |                  |        |                  |        | Instructional Library, Media and Technology  |
| n/a           | 2700                |                |                                      |        |                  |        |                  |        | School Site Administration                   |
| n/a           | 3600                |                |                                      |        |                  |        |                  |        | Home-to-School Transportation                |
| n/a           | 3700                |                |                                      |        |                  |        |                  |        | Food Services                                |
| n/a           | 3900                |                |                                      |        |                  |        |                  |        | All Other Pupil Services                     |
| n/a           | 4000                |                |                                      |        |                  |        |                  |        | Ancillary Services                           |
| n/a           | 5000                |                |                                      |        |                  |        |                  |        | Community Services                           |
| n/a           | 6000                |                |                                      |        |                  |        |                  |        | Enterprise Activities                        |
| n/a           | 7200                |                |                                      |        |                  |        |                  |        | All Other General Administration             |
| n/a           | 7700                |                |                                      |        |                  |        |                  |        | Centralized Data Processing                  |
| n/a           | 8100                |                |                                      |        |                  |        |                  |        | Plant Services                               |
| 8590          | (2000-9999)         |                |                                      |        |                  |        |                  |        | All Other State Revenue (Program Revenues)   |
| <b>TOTALS</b> |                     |                |                                      |        |                  |        |                  |        |  |

**Beginning Balances**

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

| Object | Debit | Credit | Account Description                            |
|--------|-------|--------|--|
| 9330   |       |        | Prepaid Expense                                |
| 9410   |       |        | Land   |
| 9420   |       |        | Land Improvements                              |
| 9425   |       |        | Accumulated Depreciation - Land Improvements   |
| 9430   |       |        | Buildings                                      |
| 9435   |       |        | Accumulated Depreciation - Buildings           |
| 9440   |       |        | Equipment                                      |
| 9445   |       |        | Accumulated Depreciation - Equipment           |
| 9450   |       |        | Work In Progress                               |
| 9490   |       |        | Deferred Outflows of Resources - pensions only |
| 9490   |       |        | Deferred Outflows of Resources - other         |
| 9661   |       |        | General Obligation Bonds Payable               |
| 9662   |       |        | State School Building Loan Payable             |
| 9663   |       |        | Net Pension Liability (Asset)                  |
| 9664   |       |        | Net OPEB Obligation                            |
| 9665   |       |        | Compensated Absences Payable                   |
| 9666   |       |        | COPs Payable                                   |
| 9667   |       |        | Capital Leases Payable                         |
| 9668   |       |        | Lease Revenue Bonds Payable                    |
| 9669   |       |        | Other General Long-Term Debt                   |
| 9690   |       |        | Deferred Inflows of Resources - pensions only  |
| 9690   |       |        | Deferred Inflows of Resources - other          |
| 979Z   | -     | -      | Fund Balance/Net Position                      |
| Total  | 0     | 0      |  |

Unaudited Actuals  
 Orange County Department of Education 2015-16 Unaudited Actuals  
 Orange County Conversion from Governmental Funds to Governmental Activities  
 Conversion Entry - CE001 Data by Function

30 10306 0000000  
 Report ENTRY

| By Function  |          |              |      |          |        |            |
|--|----------|--------------|------|----------|--------|------------|
| Fund   | Resource | Project Year | Goal | Function | Object | Value      |
| 01   | 0000     |              | 3500 | 1000     | 6400   | 17,991.72  |
| 01   | 0000     |              | 3600 | 1000     | 6500   | 14,622.72  |
| 01   | 6300     |              | 6000 | 1000     | 6400   | 17,447.61  |
| Total, Instruction (Functions 1000-1999)   |          |              |      |          |        | 50,062.05  |
|  |          |              |      |          |        |            |
| 01   | 0000     |              | 0000 | 2100     | 6400   | 129,495.32 |
| 01   | 0000     |              | 0000 | 2100     | 6500   | 144,827.42 |
| 01   | 0000     |              | 3500 | 2100     | 6400   | 7,062.64   |
| 01   | 0000     |              | 3600 | 2100     | 6400   | 7,062.64   |
| 01   | 6382     |              | 1110 | 2100     | 6400   | 6,186.24   |
| 01   | 6500     |              | 5060 | 2200     | 6500   | 11,948.00  |
| 01   | 9010     |              | 3500 | 2100     | 6500   | 86,180.93  |
| Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700) |          |              |      |          |        | 392,763.19 |
|  |          |              |      |          |        |            |
| 01   | 0000     |              | 0000 | 2420     | 6500   | 66,212.43  |
| Total, Instructional Library, Media, and Technology (Function 2420)                            |          |              |      |          |        | 66,212.43  |
|  |          |              |      |          |        |            |
| Total, School Site Administration (Function 2700)  |          |              |      |          |        | 0.00       |
|  |          |              |      |          |        |            |
| Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)                     |          |              |      |          |        | 0.00       |
|  |          |              |      |          |        |            |
| Total, Home-to-School Transportation (Function 3600)   |          |              |      |          |        | 0.00       |
|  |          |              |      |          |        |            |
| Total, Food Services (Function 3700)   |          |              |      |          |        | 0.00       |
|  |          |              |      |          |        |            |
| Total, Ancillary Services (Functions 4000-4999)  |          |              |      |          |        | 0.00       |
|  |          |              |      |          |        |            |
| Total, Community Services (Functions 5000-5999)  |          |              |      |          |        | 0.00       |
|  |          |              |      |          |        |            |
| Total, Enterprise Activities (Functions 6000-6999)   |          |              |      |          |        | 0.00       |
|  |          |              |      |          |        |            |
| 01   | 0000     |              | 0000 | 7200     | 6400   | 8,776.96   |
| 01   | 0000     |              | 0000 | 7200     | 6500   | 20,206.85  |
| Total, All Other General Administration (Functions 7000-7999 except 7700)                      |          |              |      |          |        | 28,983.81  |
|  |          |              |      |          |        |            |
| 01   | 0000     |              | 0000 | 7700     | 6400   | 714,414.44 |
| Total, Centralized Data Processing (Function 7700)   |          |              |      |          |        | 714,414.44 |
|  |          |              |      |          |        |            |
| 01   | 0000     |              | 0000 | 8200     | 6500   | 18,711.01  |
| Total, Plant Services (Functions 8000-8999 except 8500)  |          |              |      |          |        | 18,711.01  |

Unaudited Actuals

Orange County Department of Education 2015-16 Unaudited Actuals  
 Orange County Conversion from Governmental Funds to Governmental Activities  
 Conversion Entry - CE001 Data by Function

30 10306 0000000  
 Report ENTRY

By Function

| Fund   | Resource | Project Year | Goal | Function | Object | Value                      |
|--|----------|--------------|------|----------|--------|----------------------------|
| 01   | 0000     |              | 0000 | 8500     | 6200   | 29,591.68                  |
| 01   | 0000     |              | 3500 | 8500     | 6100   | 64,665.83                  |
| 01   | 0000     |              | 3600 | 8500     | 6100   | 13,790.76                  |
| 01   | 0000     |              | 3600 | 8500     | 6200   | 5,821.00                   |
| 01   | 6500     |              | 5050 | 8500     | 4300   | 284.30                     |
| 01   | 6500     |              | 5050 | 8500     | 6200   | 725.00                     |
| 01   | 6500     |              | 5750 | 8500     | 4300   | 177.50                     |
| 01   | 6500     |              | 5750 | 8500     | 5600   | 73,739.75                  |
| 01   | 6500     |              | 5750 | 8500     | 6200   | 81,724.55                  |
| 14   | 0000     |              | 0000 | 8500     | 5600   | 35,859.28                  |
| 14   | 0000     |              | 0000 | 8500     | 6200   | 1,128,686.74               |
| 35   | 7710     |              | 0000 | 8500     | 6100   | 77,887.67                  |
| 35   | 7710     |              | 0000 | 8500     | 6200   | 6,129.67                   |
| 40   | 0000     |              | 0000 | 8500     | 6200   | 81,379.71                  |
| Total, Facilities Acquisition and Construction (Function 8500) |          |              |      |          |        | <u>1,600,463.44</u>        |
|  |          |              |      |          |        | <u><u>2,871,610.37</u></u> |



**By Object**

| <b>Fund</b>  | <b>Resource</b> | <b>Project Year</b> | <b>Goal</b> | <b>Function</b> | <b>Object</b> | <b>Value</b> |
|--|-----------------|---------------------|-------------|-----------------|---------------|--------------|
| Total, Certificated Personnel Salaries (Objects 1000-1999)           |                 |                     |             |                 |               | 0.00         |
| Total, Classified Personnel Salaries (Objects 2000-2999)             |                 |                     |             |                 |               | 0.00         |
| Total, Employee Benefits (Objects 3000-3999)                         |                 |                     |             |                 |               | 0.00         |
| 01   | 6500            |                     | 5050        | 8500            | 4300          | 284.30       |
| 01   | 6500            |                     | 5750        | 8500            | 4300          | 177.50       |
| Total, Books and Supplies (Objects 4000-4999 except 4400)            |                 |                     |             |                 |               | 461.80       |
| Total, Noncapitalized Equipment (Object 4400)                        |                 |                     |             |                 |               | 0.00         |
| 01   | 6500            |                     | 5750        | 8500            | 5600          | 73,739.75    |
| 14   | 0000            |                     | 0000        | 8500            | 5600          | 35,859.28    |
| Total, Services and Other Operating Expenditures (Objects 5000-5999) |                 |                     |             |                 |               | 109,599.03   |
| 01   | 0000            |                     | 3500        | 8500            | 6100          | 64,665.83    |
| 01   | 0000            |                     | 3600        | 8500            | 6100          | 13,790.76    |
| 35   | 7710            |                     | 0000        | 8500            | 6100          | 77,887.67    |
| Total, Land (Object 6100)  |                 |                     |             |                 |               | 156,344.26   |
| Total, Land Improvements (Object 6170)                               |                 |                     |             |                 |               | 0.00         |
| 01   | 0000            |                     | 0000        | 8500            | 6200          | 29,591.68    |
| 01   | 0000            |                     | 3600        | 8500            | 6200          | 5,821.00     |
| 01   | 6500            |                     | 5050        | 8500            | 6200          | 725.00       |
| 01   | 6500            |                     | 5750        | 8500            | 6200          | 81,724.55    |
| 14   | 0000            |                     | 0000        | 8500            | 6200          | 1,128,686.74 |
| 35   | 7710            |                     | 0000        | 8500            | 6200          | 6,129.67     |
| 40   | 0000            |                     | 0000        | 8500            | 6200          | 81,379.71    |
| Total, Buildings and Improvement of Buildings (Object 6200)          |                 |                     |             |                 |               | 1,334,058.35 |
| Total, Books and Media for New School Libraries (Object 6300)        |                 |                     |             |                 |               | 0.00         |
| 01   | 0000            |                     | 0000        | 2100            | 6400          | 129,495.32   |
| 01   | 0000            |                     | 0000        | 7200            | 6400          | 8,776.96     |
| 01   | 0000            |                     | 0000        | 7700            | 6400          | 714,414.44   |
| 01   | 0000            |                     | 3500        | 1000            | 6400          | 17,991.72    |
| 01   | 0000            |                     | 3500        | 2100            | 6400          | 7,062.64     |
| 01   | 0000            |                     | 3600        | 2100            | 6400          | 7,062.64     |
| 01   | 6300            |                     | 6000        | 1000            | 6400          | 17,447.61    |
| 01   | 6382            |                     | 1110        | 2100            | 6400          | 6,186.24     |
| Total, Equipment (Object 6400)                                       |                 |                     |             |                 |               | 908,437.57   |

Unaudited Actuals

Orange County Department of Education 2015-16 Unaudited Actuals  
 Orange County Conversion from Governmental Funds to Governmental Activities  
 Conversion Entry - CE001 Data by Object

30 10306 0000000  
 Report ENTRY

By Object

| Fund                                       | Resource | Project Year | Goal | Function | Object | Value               |
|--|----------|--------------|------|----------|--------|---------------------|
| 01   | 0000     |              | 0000 | 2100     | 6500   | 144,827.42          |
| 01   | 0000     |              | 0000 | 2420     | 6500   | 66,212.43           |
| 01   | 0000     |              | 0000 | 7200     | 6500   | 20,206.85           |
| 01   | 0000     |              | 0000 | 8200     | 6500   | 18,711.01           |
| 01   | 0000     |              | 3600 | 1000     | 6500   | 14,622.72           |
| 01   | 6500     |              | 5060 | 2200     | 6500   | 11,948.00           |
| 01   | 9010     |              | 3500 | 2100     | 6500   | 86,180.93           |
| Total, Equipment Replacement (Object 6500) |          |              |      |          |        | <u>362,709.36</u>   |
|  |          |              |      |          |        | <u>2,871,610.37</u> |

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

| Entry #      | Object   | Function | Debit     | Credit    |
|--------------|--|----------|-----------|-----------|
| <b>CE001</b> | <b>Capital Outlay Expenditures</b>   |          |           |           |
|              | To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position. |          |           |           |
|              | Land   | 9410     | 156,344   |           |
|              | Buildings  | 9430     | 1,444,119 |           |
|              | Equipment  | 9440     | 1,271,147 |           |
|              | Instruction  | 1000     |           | 50,062    |
|              | Instructional Supervision and Administration   | 2100     |           | 392,763   |
|              | Instructional Library, Media and Technology  | 2420     |           | 66,212    |
|              | All Other General Administration   | 7200     |           | 28,984    |
|              | Centralized Data Processing  | 7700     |           | 714,414   |
|              | Plant Services   | 8100     |           | 18,711    |
|              | Facilities Acquisition and Construction  | 8500     |           | 1,600,463 |
|              | Unbalanced   | Total    | 2,871,610 | 2,871,609 |

| Entry #      | Object  | Function | Debit     | Credit    |
|--------------|---|----------|-----------|-----------|
| <b>CE002</b> | <b>Debt Service Expenditures</b>  |          |           |           |
|              | To eliminate expenditures for debt service - principal, and instead reduce the related liabilities. |          |           |           |
|              | Other General Long-Term Debt  | 9669     | 1,867,778 |           |
|              | Debt Service-Principal  | 9101     |           | 1,867,778 |
|              |   | Total    | 1,867,778 | 1,867,778 |

| Entry #  | Object | Function | Debit | Credit |
|--|--------|----------|-------|--------|
| <b>CE003 Debt Issuance</b>   |        |          |       |        |
| To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding. |        |          |       |        |
| <b>Total</b>   |        |          | 0     | 0      |

| Entry #  | Object | Function | Debit | Credit |
|--|--------|----------|-------|--------|
| <b>CE004 Donated and Contributed Capital Assets</b>  |        |          |       |        |
| To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation. |        |          |       |        |
| <b>Total</b>   |        |          | 0     | 0      |

| Entry #      | Object  | Function | Debit | Credit |
|--------------|---|----------|-------|--------|
| <b>CE005</b> | <b>Disposal of Capital Assets</b>   |          |       |        |
|              | To report sales and disposals of capital assets and any resulting gain or loss. |          |       |        |
| Total        |   |          | 0     | 0      |

| Entry #      | Object   | Function | Debit | Credit |
|--------------|--|----------|-------|--------|
| <b>CE006</b> | <b>Earned But Unavailable Revenues</b>   |          |       |        |
|              | To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds. |          |       |        |
| Total        |  |          | 0     | 0      |

| Entry #      | Object   | Function | Debit | Credit |
|--------------|--|----------|-------|--------|
| <b>CE007</b> | <b>Elimination of Revenues Relating to Prior Periods</b>   |          |       |        |
|              | To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period. |          |       |        |
|              |  |          | Total | 0      |
|              |  |          |       | 0      |

| Entry #      | Object   | Function | Debit | Credit |
|--------------|--|----------|-------|--------|
| <b>CE008</b> | <b>Liability for Unmatured Interest on Long-Term Debt</b>  |          |       |        |
|              | In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred. |          |       |        |
|              |  |          | Total | 0      |
|              |  |          |       | 0      |

| Entry #      | Object  | Function | Debit | Credit |
|--------------|---|----------|-------|--------|
| <b>CE009</b> | <b>Liability for Compensated Absences</b>   |          |       |        |
|              | To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources. |          |       |        |
|              |   |          | Total | 0      |
|              |   |          |       | 0      |

| Entry #  | Object | Function | Debit | Credit |
|--|--------|----------|-------|--------|
| <b>CE010 Expenditures Relating to Prior Periods</b>  |        |          |       |        |
| To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time. |        |          |       |        |
| <b>Total</b>   |        |          | 0     | 0      |

| Entry #   | Object | Function | Debit | Credit |
|---|--------|----------|-------|--------|
| <b>CE011 Adjustments to Work in Progress</b>  |        |          |       |        |
| To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed. |        |          |       |        |
| <b>Total</b>  |        |          | 0     | 0      |

| Entry #  | Object | Function | Debit | Credit |
|--|--------|----------|-------|--------|
| <b>CE012 Depreciation</b><br>To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation. |        |          |       |        |
| <b>Total</b>   |        |          | 0     | 0      |

| Entry #  | Object | Function | Debit | Credit |
|--|--------|----------|-------|--------|
| <b>CE013 Amortization</b><br>To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs. |        |          |       |        |
| <b>Total</b>   |        |          | 0     | 0      |



| Entry #      | Object   | Function | Debit            | Credit           |
|--------------|--|----------|------------------|------------------|
| <b>CE014</b> | <b>Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds</b>   |          |                  |                  |
|              | To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting. |          |                  |                  |
|              | Cash in County Treasury  | 9110     | 3,982,001        |                  |
|              | Cash with a Fiscal Agent/Trustee   | 9135     | 203,720          |                  |
|              | Accounts Receivable  | 9200     | 2,266            |                  |
|              | Accounts Payable   | 9500     |                  | 422,298          |
|              | Fund Balance/Net Position  | 979Z     |                  | 3,765,689        |
|              | <b>Total</b>   |          | <b>4,187,987</b> | <b>4,187,987</b> |

| Entry #      | Object   | Function | Debit    | Credit   |
|--------------|--|----------|----------|----------|
| <b>CE015</b> | <b>Elimination of Internal Service Funds Profit or Loss Generated Within the LEA</b>   |          |          |          |
|              | To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund. |          |          |          |
|              | <b>Total</b>   |          | <b>0</b> | <b>0</b> |

| Entry #  | Object | Function | Debit | Credit |
|--|--------|----------|-------|--------|
| <b>CE016</b> <b>Incorporation of Internal Service Fund External Activities and Interfund Transfers</b><br>To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA. |        |          |       |        |
| <b>Total</b>   |        |          | 0     | 0      |

| Entry #  | Object | Function | Debit | Credit |
|--|--------|----------|-------|--------|
| <b>CE017</b> <b>Reclassification of Interfund Transfers Involving Fiduciary Funds</b><br>To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions. |        |          |       |        |
| <b>Governmental Funds (Funds 01-60)</b>  |        |          |       |        |
| <b>Proprietary Funds:</b><br><b>Enterprise Funds (Funds 61-65)</b>   |        |          |       |        |
| <b>Proprietary Funds:</b><br><b>Internal Service Funds (Funds 66-70)</b>   |        |          |       |        |
| <b>Fiduciary Funds (Funds 71-95)</b>   |        |          |       |        |
| <b>Total</b>   |        |          | 0     | 0      |

| Entry #      | Object   | Function | Debit    | Credit   |
|--------------|--|----------|----------|----------|
| <b>CE018</b> | <b>Reclassification of Interfund Balances Involving Fiduciary Funds</b>  |          |          |          |
|              | To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions. |          |          |          |
|              | <b>Governmental Funds (Funds 01-60)</b>  |          |          |          |
|              | <b>Proprietary Funds:</b>  |          |          |          |
|              | <b>Enterprise Funds (Funds 61-65)</b>  |          |          |          |
|              | <b>Proprietary Funds:</b>  |          |          |          |
|              | <b>Internal Service Funds (Funds 66-70)</b>  |          |          |          |
|              | <b>Fiduciary Funds (Funds 71-95)</b>   |          |          |          |
| <b>Total</b> |  |          | <b>0</b> | <b>0</b> |

| Entry #      | Object  | Function | Debit            | Credit           |
|--------------|---|----------|------------------|------------------|
| <b>CE019</b> | <b>Elimination of Internal Transfers</b>  |          |                  |                  |
|              | To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities. |          |                  |                  |
|              |   |          | 282,538          |                  |
|              | Interfund Transfers, To Child Development Fund from General Fund  | 8911     |                  |                  |
|              | Interfund Transfers, Between General Fund and Special Reserve Fund  | 8912     | 1,121,062        |                  |
|              | Interfund Transfers, Other Authorized Interfund Transfers In  | 8919     | 3,870,310        |                  |
|              | Interfund Transfers   | 9300     |                  | 5,273,910        |
| <b>Total</b> |   |          | <b>5,273,910</b> | <b>5,273,910</b> |

| Entry #              | Object   | Function | Debit      | Credit     |
|----------------------|--|----------|------------|------------|
| <b>CE020</b>         | <b>Elimination of Internal Balances</b>  |          |            |            |
|                      | To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities. |          |            |            |
| Due To Other Funds   | 9610   |          | 20,900,996 |            |
| Due From Other Funds | 9310   |          |            | 20,900,996 |
|                      |  | Total    | 20,900,996 | 20,900,996 |

| Entry #      | Object   | Function | Debit | Credit |
|--------------|--|----------|-------|--------|
| <b>CE021</b> | <b>Postemployment Benefits Other Than Pensions (OPEB)</b>  |          |       |        |
|              | To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed. |          |       |        |
|              |  | Total    | 0     | 0      |

| Entry #      | Object   | Function | Debit | Credit |
|--------------|--|----------|-------|--------|
| <b>CE022</b> | <b>Other Liabilities Not Normally Liquidated with Current Financial Resources</b>  |          |       |        |
|              | To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. |          |       |        |
|              |  | Total    | 0     | 0      |

| Entry #      | Object   | Function | Debit    | Credit   |
|--------------|--|----------|----------|----------|
| <b>CE023</b> | <b>Employer's Net Pension Liability and Pension Expense</b>  |          |          |          |
|              | To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions. |          |          |          |
| <b>Total</b> |  |          | <b>0</b> | <b>0</b> |

| Entry #      | Object  | Function | Debit             | Credit            |
|--------------|---|----------|-------------------|-------------------|
| <b>CE024</b> | <b>Employer Pension Contributions Made Subsequent to Measurement Date</b>   |          |                   |                   |
|              | To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date. |          |                   |                   |
|              | Deferred Outflows of Resources - pensions only  |          |                   |                   |
|              | 9490  |          | 11,507,367        |                   |
|              |   | 1000     |                   | 5,254,071         |
|              |   | 2100     |                   | 2,662,080         |
|              |   | 2420     |                   | 71,481            |
|              |   | 2700     |                   | 929,328           |
|              |   | 3600     |                   | 10,048            |
|              |   | 3700     |                   | 53,334            |
|              |   | 3900     |                   | 882,183           |
|              |   | 7200     |                   | 1,101,672         |
|              |   | 7700     |                   | 393,143           |
|              |   | 8100     |                   | 150,027           |
| <b>Total</b> |   |          | <b>11,507,367</b> | <b>11,507,367</b> |

| Entry # | Object | Function | Debit | Credit |
|---------|--------|----------|-------|--------|
|---------|--------|----------|-------|--------|

**CE025 State's Share of Pension Expense - Special Funding Situation**

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

|       |  |  |   |   |
|-------|--|--|---|---|
| Total |  |  | 0 | 0 |
|-------|--|--|---|---|

| Functions   | Program Revenues |                      |                                    |                                  | Net (Expense) Revenue and Changes in Net Position |                          |          |
|---|------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|----------|
|   | Expenses         | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities                           | Business-type Activities | Total    |
| Governmental activities   |                  |                      |                                    |                                  |   |                          |          |
| Instruction   | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Instruction-related services:   |                  |                      |                                    |                                  |   |                          |          |
| Instructional supervision and administration                                  | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Instructional library, media and technology                                   | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| School site administration  | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Pupil services:   |                  |                      |                                    |                                  |   |                          |          |
| Home-to-school transportation   | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Food services   | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| All other pupil services  | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| General administration:   |                  |                      |                                    |                                  |   |                          |          |
| Centralized data processing   | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| All other general administration  | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Plant services  | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Ancillary services  | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Community services  | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Enterprise activities   | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Interest on long-term debt  | 0                |                      |                                    |                                  | 0   |                          | 0        |
| Other outgo   | 0                | 0                    | 0                                  | 0                                | 0   |                          | 0        |
| Depreciation (unallocated)*   | 0                |                      |                                    |                                  | 0   |                          | 0        |
| Business-type activities  |                  |                      |                                    |                                  |   |                          |          |
| Instruction   | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| Instruction-related services:   |                  |                      |                                    |                                  |   |                          |          |
| Instructional supervision and administration                                  | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| Instructional library, media and technology                                   | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| School site administration  | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| Pupil services:   |                  |                      |                                    |                                  |   |                          |          |
| Home-to-school transportation   | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| Food services   | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| All other pupil services  | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| General administration:   |                  |                      |                                    |                                  |   |                          |          |
| Centralized data processing   | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| All other general administration  | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| Plant services  | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| Ancillary services  | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| Community services  | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| Enterprise activities   | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| Interest on long-term debt  | 0                |                      |                                    |                                  |   | 0                        | 0        |
| Other outgo   | 0                | 0                    | 0                                  | 0                                |   | 0                        | 0        |
| <b>Total expenses</b>   | <b>0</b>         | <b>0</b>             | <b>0</b>                           | <b>0</b>                         | <b>0</b>  | <b>0</b>                 | <b>0</b> |
| General revenues:   |                  |                      |                                    |                                  |   |                          |          |
| Taxes and subventions:  |                  |                      |                                    |                                  |   |                          |          |
| Taxes levied for general purposes   |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| Taxes levied for debt service   |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| Taxes levied for other specific purposes                                      |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| Federal and state aid not restricted to specific purposes                     |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| Interest and investment earnings  |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| Interagency revenues  |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| Miscellaneous   |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| Special and extraordinary items   |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| Internal transfers  |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| <b>Total general revenues, special and extraordinary items, and transfers</b> |                  |                      |                                    |                                  | <b>0</b>  | <b>0</b>                 | <b>0</b> |
| <b>Change in net position</b>   |                  |                      |                                    |                                  | <b>0</b>  | <b>0</b>                 | <b>0</b> |
| Net position beginning  |                  |                      |                                    |                                  | 0   | 0                        | 0        |
| Net position ending   |                  |                      |                                    |                                  | 0   | 0                        | 0        |

\*This amount excludes depreciation that is included in the direct expenses of various programs.

|  |                   |
|--|-------------------|
| <b>Total change in fund balances, governmental funds:</b>  | 25,453,063        |
| Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:   |                   |
| Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:  |                   |
| Expenditures for capital outlay:   | 2,871,609         |
| Depreciation expense:  | -                 |
| Net:   | 2,871,609         |
| Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:   | 2,073,128         |
| Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:  | -                 |
| Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:   |                   |
| Prepaid debt insurance incurred during the period:   | -                 |
| Prepaid debt insurance amortized for the period:   | -                 |
| Net:   | -                 |
| Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:  | -                 |
| Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:  | -                 |
| Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:  | -                 |
| Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:   | -                 |
| Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:   | -                 |
| Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:      | -                 |
| Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:  | 11,507,367        |
| Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:   | -                 |
| Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:   | -                 |
| Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:   | -                 |
| Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: | -                 |
| Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:   | 271,398           |
| <b>Change in net position of governmental activities (minor differences may be due to rounding):</b>   | <b>42,176,565</b> |



|  | Governmental<br>Activities | Business-type<br>Activities | Total    |
|--|----------------------------|-----------------------------|----------|
| <b>Assets</b>                                  |                            |                             |          |
| Cash   | 0                          | 0                           | 0        |
| Investments                                    | 0                          | 0                           | 0        |
| Receivables                                    | 0                          | 0                           | 0        |
| Due from (to) other funds                      | 0                          | 0                           | 0        |
| Stores   | 0                          | 0                           | 0        |
| Prepaid expenses                               | 0                          | 0                           | 0        |
| Other current assets                           | 0                          | 0                           | 0        |
| Capital assets:                                |                            |                             |          |
| Land   | 0                          | 0                           | 0        |
| Land Improvements                              | 0                          | 0                           | 0        |
| Buildings                                      | 0                          | 0                           | 0        |
| Equipment                                      | 0                          | 0                           | 0        |
| Work in progress                               | 0                          | 0                           | 0        |
| Less accumulated depreciation                  | 0                          | 0                           | 0        |
| Total assets                                   | <u>0</u>                   | <u>0</u>                    | <u>0</u> |
| <b>Deferred Outflows of Resources</b>          | 0                          | 0                           | 0        |
| <b>Liabilities</b>                             |                            |                             |          |
| Accounts payable and other current liabilities | 0                          | 0                           | 0        |
| Current loans                                  | 0                          | 0                           | 0        |
| Unearned revenue                               | 0                          | 0                           | 0        |
| Long-term liabilities:                         | 0                          | 0                           | 0        |
| Due within one year                            |                            |                             | 0        |
| Due in more than one year                      |                            |                             | 0        |
| Total liabilities                              | <u>0</u>                   | <u>0</u>                    | <u>0</u> |
| <b>Deferred Inflows of Resources</b>           | 0                          | 0                           | 0        |
| <b>Net Position</b>                            |                            |                             |          |
| Net investment in capital assets               |                            |                             | 0        |
| Restricted for:                                |                            |                             |          |
| Capital projects                               |                            |                             | 0        |
| Debt service                                   |                            |                             | 0        |
| Educational programs                           |                            |                             | 0        |
| Other purposes (expendable)                    |                            |                             | 0        |
| Other purposes (nonexpendable)                 |                            |                             | 0        |
| Unrestricted                                   |                            |                             | 0        |
| Total net position                             | <u>0</u>                   | <u>0</u>                    | <u>0</u> |

**Total fund balances, governmental funds:**

196,507,382

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

|   |   |   |
|---|---|---|
| Capital assets relating to governmental activities, at historical cost: | - |   |
| Accumulated depreciation:   | - |   |
| Net:  |   | - |

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

(36,988)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was:

-

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

-

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

|   |   |   |
|---|---|---|
| General obligation bonds payable        | - |   |
| State school building loans payable     | - |   |
| Net Pension Liability (Asset)           | - |   |
| Net OPEB Obligation                     | - |   |
| Compensated absences payable            | - |   |
| Certificates of participation payable   | - |   |
| Capital leases payable                  | - |   |
| Lease revenue bonds payable             | - |   |
| Other general long-term debt            | - |   |
| Deferred gain or loss on debt refunding | - |   |
| Total:                                  |   | - |

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

|   |            |
|---|------------|
| Deferred outflows of resources relating to pensions | 11,507,367 |
|---|------------|

Deferred inflows of resources relating  
to pensions

-

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

3,765,689

**Total net position, governmental activities (minor differences may be due to rounding):**

211,743,450