

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 _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Tze-Ki Lam _____

Name

Controller _____

Title

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

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

Form	Description	Value
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$25,815,291.44
	Adjusted Appropriations Limit	\$251,705,098.94
	Appropriations Subject to Limit	\$251,705,098.94
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	10.76%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

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. C + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	54,737,372.64	69,576,422.00	124,313,794.64	52,634,371.00	68,360,095.00	121,194,466.00	-2.5%
2) Federal Revenue		6100-8299	75,684.25	42,905,063.32	42,980,747.57	0.00	43,601,410.00	43,601,410.00	1.4%
3) Other State Revenue		6300-8599	2,978,368.32	11,015,388.92	13,994,755.24	680,677.00	13,560,226.00	14,241,103.00	1.8%
4) Other Local Revenue		8800-8799	12,192,005.58	26,887,896.79	39,059,702.37	7,648,484.00	29,566,112.00	37,216,596.00	-4.7%
5) TOTAL, REVENUES			69,984,430.60	150,364,569.02	220,348,999.82	61,163,732.00	155,089,843.00	218,253,575.00	-1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,518,000.45	38,293,478.70	47,601,480.15	9,832,866.00	39,891,802.00	49,524,668.00	3.8%
2) Classified Salaries		2000-2999	20,966,531.35	34,511,910.60	55,478,441.95	22,261,550.00	34,836,888.00	57,100,438.00	2.6%
3) Employee Benefits		3000-3699	10,630,901.89	33,194,994.11	43,825,896.00	12,888,482.00	38,499,137.00	51,387,628.00	17.3%
4) Books and Supplies		4000-4999	1,497,361.92	3,231,145.78	4,698,507.98	3,958,605.00	4,217,117.00	8,175,722.00	74.0%
5) Services and Other Operating Expenditures		5000-5996	9,325,889.59	24,865,843.45	34,191,733.04	15,271,409.00	27,423,610.00	42,895,218.00	24.9%
8) Capital Outlay		6000-6999	3,866,950.68	461,588.93	4,326,539.82	15,562,186.00	117,840.00	15,880,026.00	262.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,974,606.58	2,660,523.09	28,635,131.67	16,965,317.00	1,912,828.00	21,878,145.00	-24.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,178,361.14)	10,830,991.77	(547,369.37)	(11,438,961.00)	10,824,942.00	(614,018.00)	12.2%
9) TOTAL, EXPENDITURES			70,571,883.53	148,140,477.41	218,712,360.94	68,301,464.00	157,526,365.00	245,827,828.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUE 5 OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(587,452.73)	2,224,091.61	1,636,638.86	(27,137,732.00)	(2,436,522.00)	(29,574,254.00)	-1907.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		6900-8929	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
b) Transfers Out		7600-7629	78,811.53	1,607,228.78	1,684,040.32	71,825.00	1,605,613.00	1,677,738.00	-0.4%
2) Other Sources/Uses									
a) Sources		6930-6979	8,415,806.67	0.00	8,415,806.67	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		6980-6996	(2,390,667.17)	2,390,666.17	(1.00)	(1,822,313.00)	1,822,313.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,973,327.97	763,437.38	7,756,765.35	(1,868,238.00)	216,500.00	(1,852,738.00)	-121.3%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,385,875.24	3,007,528.98	9,393,404.23	(28,006,970.00)	(2,220,022.00)	(31,226,992.00)	-432.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	63,827,925.84	10,871,239.81	74,499,165.65	70,013,801.08	13,878,768.80	83,892,569.88	12.6%
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)			63,827,925.84	10,871,239.81	74,499,165.65	70,013,801.08	13,878,768.80	83,892,569.88	12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,827,925.84	10,871,239.81	74,499,165.65	70,013,801.08	13,878,768.80	83,892,569.88	12.6%
2) Ending Balance, June 30 (E + F1e)			70,013,801.08	13,878,768.80	83,892,569.88	41,008,831.08	11,858,746.80	52,865,577.88	-37.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	288,303.42	0.00	288,303.42	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,878,768.81	13,878,768.81	0.00	11,858,746.81	11,858,746.81	-18.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	46,303,352.00	0.00	46,303,352.00	25,719,591.00	0.00	25,719,591.00	-44.5%
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance (FMP)	0000	9780	4,242,058.00		4,242,058.00				
Facilities	0000	9780	11,362,385.00		11,362,385.00				
Redevelopment (RDA)	0000	9780	6,665,834.00		6,665,834.00				
Technology Services	0000	9780	7,989,366.00		7,989,366.00				
\$5.1M Designation-Uncertainty of Future	0000	9780	5,168,697.00		5,168,697.00				
Paid Sick Leave Law AB1522 1/1/15	0000	9780	500,000.00		500,000.00				
Vacation & Sick Leave Liability	0000	9780	2,439,557.00		2,439,557.00				
ROP/JPA MOU (2016/17-2017/18)	0000	9780	2,828,727.00		2,828,727.00				
Cafeteria Profit Sharing	0000	9780	92,610.00		92,610.00				
STRS for H1B1 Items: 2005-2012	0000	9780	777,544.00		777,544.00				
Carryover of Unspent Funds	0000	9780	693,995.00		693,995.00				
Board Approved for Educare	0000	9780	750,000.00		750,000.00				
Adjustment to Adopted Excess Tax	0000	9780	328,758.00		328,758.00				
Environmental Education (1x Outstanding)	0000	9780	2,289,821.00		2,289,821.00				
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
Facilities	0000	9780				2,858,768.00		2,858,768.00	
Redevelopment Funds (RDA)	0000	9780				2,665,835.00		2,665,835.00	
Technology Services	0000	9780				7,989,366.00		7,989,366.00	
\$5.1M State Aid Designation	0000	9780				5,168,697.00		5,168,697.00	
Paid Sick Leave Law AB1522 1/1/15	0000	9780				500,000.00		500,000.00	
Vacation Liability	0000	9780				2,439,557.00		2,439,557.00	
Cafeteria Profit Sharing	0000	9780				92,610.00		92,610.00	
Adjustment to Adopted Excess Tax	0000	9780				328,758.00		328,758.00	
Est Negotiations Contribution	0000	9780				3,500,000.00		3,500,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,815,856.00	0.00	8,815,856.00	9,900,223.00	0.00	9,900,223.00	12.3%
Unassigned/Unappropriated Amount		9790	14,600,289.88	(0.01)	14,600,289.85	5,387,017.08	(0.01)	5,387,017.07	-83.1%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	129,854,728.28	(48,161,100.19)	83,693,628.09				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,191,159.88	1,409,847.36	3,601,007.26				
4) Due from Grantor Government		9290	74,338.88	8,321,528.93	8,395,865.81				
5) Due from Other Funds		9310	854,732.96	59,831,398.44	60,286,121.40				
6) Stores		9320	269,303.42	0.00	269,303.42				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			133,069,283.42	21,201,662.56	154,270,925.98				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,106,892.64	4,866,377.05	7,945,269.69				
2) Due to Grantor Governments		9590	0.00	37,438.22	37,438.22				
3) Due to Other Funds		9610	59,946,069.70	429,815.73	60,374,885.43				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	2,500.00	2,018,262.78	2,020,762.78				
6) TOTAL LIABILITIES			83,055,462.34	7,322,693.76	70,376,356.10				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G8 + H2) - (I6 + J2)			70,013,801.08	13,678,788.80	83,692,589.88				

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 SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,168,697.00	0.00	5,168,697.00	5,168,697.00	0.00	5,168,697.00	0.0%
Education Protection Account State Aid - Current Year		8012	57,396.00	0.00	57,396.00	58,676.00	0.00	58,676.00	2.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	676,365.17	0.00	676,365.17	669,922.00	0.00	669,922.00	-1.0%
Timber Yield Tax		8022	9.65	0.00	9.65	14.00	0.00	14.00	45.1%
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	113,668,458.70	0.00	113,668,458.70	111,227,798.00	0.00	111,227,798.00	-2.1%
Unsecured Roll Taxes		8042	9,372,791.50	0.00	9,372,781.50	8,367,326.00	0.00	8,367,326.00	-10.7%
Prior Years' Taxes		8043	1,685.94	0.00	1,685.94	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	4,052,615.83	0.00	4,052,615.83	2,236,000.00	0.00	2,236,000.00	-44.8%
Education Revenue Augmentation Fund (ERAF)		9045	117,647,362.00	0.00	117,647,362.00	48,000,000.00	0.00	48,000,000.00	-60.9%
Community Redevelopment Funds (SB 617/699/1992)		9047	4,352,982.99	0.00	4,352,982.98	3,257,726.00	0.00	3,257,726.00	-25.2%
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 Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	2,636.55	0.00	2,636.55	0.00	0.00	0.00	-100.0%
Other in-Lieu Taxes		8062	313.59	0.00	313.59	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,475.07)	0.00	(1,475.07)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			254,999,829.64	0.00	254,999,829.64	176,966,165.00	0.00	176,966,165.00	-31.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(200,262,457.00)	69,576,422.00	(130,686,035.00)	(124,151,794.00)	68,360,095.00	(55,791,699.00)	-57.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			54,737,372.64	69,576,422.00	124,313,794.64	52,834,371.00	68,360,095.00	121,194,466.00	-2.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,649,984.72	2,649,984.72	0.00	2,665,412.00	2,665,412.00	0.6%
Special Education Discretionary Grants		8182	0.00	1,635,171.81	1,635,171.91	0.00	1,730,679.00	1,730,679.00	5.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	335,935.07	335,935.07	0.00	317,202.00	317,202.00	-5.5%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	1,709,272.11	1,709,272.11	0.00	1,600,042.00	1,600,042.00	-6.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	589,051.98	589,051.98	0.00	520,228.00	520,228.00	-11.7%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	34,503.48	34,503.48	0.00	15,741.00	15,741.00	-54.4%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		53,536.84	53,536.84		51,552.00	51,552.00	-3.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	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		10,546,427.23	10,546,427.23		11,180,810.00	11,160,610.00	5.8%
Vocational and Applied Technology Education	3500-3699	8290		13,545.32	13,545.32		0.00	0.00	-100.0%
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	75,684.25	25,337,734.76	25,413,419.01	0.00	25,539,944.00	25,539,944.00	0.5%
TOTAL, FEDERAL REVENUE			75,684.25	42,905,063.32	42,980,747.57	0.00	43,601,410.00	43,601,410.00	1.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	8360	8318		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	8500	8311		2,112,192.47	2,112,192.47		8,211,476.00	8,211,476.00	194.1%
Prior Years	8500	8319		403,652.85	403,652.85		33,529.00	33,529.00	-91.7%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,333,711.00	3,333,711.00	0.00	3,240,819.00	3,240,819.00	-2.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,634,898.00	0.00	2,634,898.00	344,921.00	0.00	344,921.00	-86.9%
Letterly - Unrestricted and Instructional Materials		8560	239,915.51	88,532.60	328,448.11	240,456.00	70,418.00	310,875.00	-5.4%
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		108,362.10	108,362.10		0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		100,151.78	100,151.78		127,438.00	127,438.00	27.2%
California Clean Energy Jobs Act	6230	6590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	8387	8590		0.00	0.00		165,997.00	165,997.00	New
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	104,754.81	4,868,784.14	4,973,538.95	95,500.00	3,710,548.00	3,806,048.00	-23.5%
TOTAL, OTHER STATE REVENUE			2,979,368.32	11,015,386.92	13,994,755.24	880,877.00	13,560,226.00	14,241,103.00	1.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	2,589,776.86	0.00	2,589,776.86	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	21,865.00	0.00	21,865.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	19,377.23	19,377.23	0.00	28,000.00	28,000.00	44.5%
All Other Sales		8639	451,373.58	84,784.28	546,157.82	270,000.00	98,000.00	368,000.00	-32.6%
Leases and Rentals		8650	0.00	350.00	350.00	0.00	0.00	0.00	-100.0%
Interest		8660	761,972.61	473.80	762,346.21	387,286.00	0.00	387,286.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8871	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	3,844,637.48	1,521,355.40	5,365,992.88	4,054,402.00	1,278,180.00	5,332,582.00	-0.6%
Mitigation/Developer Fees		6681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8669	977,186.42	5,442,063.87	6,419,272.09	61,200.00	5,456,891.00	5,538,091.00	-13.7%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1,475.07	0.00	1,475.07	0.00	0.00	0.00	-100.0%
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	2,848,107.79	1,554,707.99	4,403,815.78	2,308,504.00	922,564.00	3,231,068.00	-26.6%
Tuition		6710	694,709.00	3,255,682.07	3,950,391.07	547,082.00	3,420,995.00	3,968,087.00	0.4%
All Other Transfers In		8761-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8781		14,978,882.56	14,978,882.56		18,363,482.00	18,363,482.00	22.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		6799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,192,005.58	26,867,896.79	39,059,702.37	7,848,484.00	29,588,112.00	37,216,596.00	-4.7%
TOTAL REVENUES			69,984,430.80	150,384,569.02	220,348,999.82	81,163,732.00	155,089,843.00	216,253,575.00	-1.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,826,334.21	24,719,533.26	28,544,867.47	3,888,754.00	25,411,155.00	29,289,909.00	2.6%
Certificated Pupil Support Salaries		1200	213,179.52	8,001,833.18	8,215,012.70	247,248.00	8,422,012.00	8,668,260.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,424,211.58	4,812,277.30	10,236,488.88	5,663,284.00	5,064,580.00	10,747,844.00	5.0%
Other Certificated Salaries		1900	54,275.14	750,835.96	805,111.10	33,600.00	774,055.00	807,655.00	0.3%
TOTAL, CERTIFICATED SALARIES			9,518,000.45	38,283,479.70	47,801,460.15	8,832,886.00	38,881,802.00	49,524,668.00	3.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	427,296.92	20,792,336.17	21,219,633.09	556,902.00	20,521,719.00	21,078,621.00	-0.7%
Classified Support Salaries		2200	2,480,485.82	7,410,888.80	9,891,374.62	2,550,405.00	7,875,154.00	10,425,559.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	8,922,266.56	2,178,827.43	9,101,113.99	7,504,426.00	1,964,698.00	9,468,124.00	4.0%
Clerical, Technical and Office Salaries		2400	10,564,228.22	3,302,504.54	13,866,732.76	11,133,370.00	3,450,582.00	14,583,952.00	5.2%
Other Classified Salaries		2900	562,235.83	827,553.88	1,389,789.69	518,447.00	1,028,728.00	1,543,173.00	11.0%
TOTAL, CLASSIFIED SALARIES			20,966,531.35	34,511,810.80	55,478,441.95	22,281,550.00	34,838,869.00	57,100,439.00	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	951,568.58	8,736,915.07	7,888,481.85	1,230,815.00	7,318,306.00	8,550,121.00	11.2%
PERS		3201-3202	2,263,512.56	3,783,790.84	6,047,303.20	3,033,304.00	4,994,737.00	7,728,041.00	28.2%
OASDI/Medicare/Alternative		3301-3302	1,820,185.94	3,090,638.83	4,710,824.77	1,784,573.00	3,263,588.00	5,048,181.00	7.2%
Health and Welfare Benefits		3401-3402	4,491,818.85	13,904,490.57	18,396,309.42	4,984,381.00	15,748,222.00	20,733,903.00	12.7%
Unemployment Insurance		3501-3502	14,885.72	35,328.28	50,214.00	16,019.00	37,584.00	53,603.00	6.7%
Workers' Compensation		3601-3602	543,589.66	3,451,588.66	3,995,178.32	581,367.00	3,587,252.00	4,178,639.00	4.8%
OPEB, Allocated		3701-3702	307,727.81	948,815.51	1,256,543.32	559,035.00	1,705,276.00	2,264,311.00	80.1%
OPEB, Active Employees		3751-3752	407,016.95	1,256,057.94	1,663,074.89	688,978.00	2,132,172.00	2,831,150.00	70.2%
Other Employee Benefits		3901-3902	30,809.72	6,360.58	37,170.30	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			10,830,801.89	33,194,994.11	43,825,896.00	12,888,492.00	38,489,137.00	51,387,828.00	17.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	29,470.21	7,010.60	36,480.81	212,717.00	2,000.00	214,717.00	488.6%
Books and Other Reference Materials		4200	53,082.24	104,948.78	158,031.02	120,566.00	88,886.00	209,452.00	31.1%
Materials and Supplies		4300	868,139.07	2,069,008.71	2,937,147.78	1,560,780.00	3,584,078.00	5,144,838.00	89.5%
Noncapitalized Equipment		4400	406,670.40	1,034,671.73	1,441,342.13	2,050,582.00	512,630.00	2,563,212.00	77.8%
Food		4700	12,000.00	15,308.94	27,308.94	14,000.00	31,770.00	45,770.00	87.6%
TOTAL, BOOKS AND SUPPLIES			1,467,361.92	3,231,145.76	4,898,507.88	3,958,605.00	4,217,117.00	8,175,722.00	74.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	(0.18)	14,956,011.69	14,956,011.50	0.00	15,098,820.00	15,098,820.00	1.0%
Travel and Conferences		5200	557,788.84	778,626.97	1,336,415.81	662,810.00	781,515.00	1,444,325.00	8.0%
Dues and Memberships		5300	177,741.74	14,871.44	192,613.18	221,905.00	17,104.00	238,009.00	24.2%
Insurance		5400 - 5450	806,922.54	0.00	806,922.54	1,370,700.00	0.00	1,370,700.00	51.1%
Operations and Housekeeping Services		5500	784,283.41	888,534.81	1,672,818.22	657,506.00	1,227,320.00	2,084,826.00	40.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5606	1,070,258.21	1,068,375.41	2,138,633.62	1,571,058.00	1,406,578.00	2,977,636.00	39.2%
Transfers of Direct Costs		5716	(1,234,843.87)	1,234,843.96	(0.01)	(1,171,851.00)	1,171,651.00	6.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(11,730.88)	178,828.11	167,097.23	(16,102.00)	209,853.00	183,751.00	15.3%
Professional/Consulting Services and Operating Expenditures		5800	8,847,423.81	5,710,584.03	14,558,007.84	11,218,956.00	7,226,580.00	18,445,536.00	49.3%
Communications		5900	416,038.58	233,367.23	649,405.81	558,428.00	282,381.00	840,809.00	29.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,325,889.59	24,885,843.45	34,191,733.04	15,271,408.00	27,423,810.00	42,685,218.00	24.6%

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)	
CAPITAL OUTLAY									
Land		6100	158,158.97	0.00	158,158.97	1,130,000.00	0.00	1,130,000.00	623.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,756,085.44	314,267.32	2,070,352.76	12,384,861.00	0.00	12,384,861.00	498.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,430,324.83	147,321.61	1,577,646.44	1,456,798.00	117,840.00	1,574,638.00	-0.2%
Equipment Replacement		6500	524,381.65	0.00	524,381.65	590,527.00	0.00	590,527.00	12.8%
TOTAL, CAPITAL OUTLAY			3,866,850.89	461,588.93	4,328,439.82	15,562,186.00	117,840.00	15,680,026.00	262.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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		7141	0.00	632,501.00	632,501.00	0.00	510,411.00	510,411.00	-19.3%
Payments to County Offices		7142	0.00	430,396.00	430,396.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	334,075.07	334,075.07	0.00	317,202.00	317,202.00	-5.1%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.90	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	8500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	8500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,780,396.00	321,791.37	3,102,187.37	1,853,587.00	0.00	1,853,587.00	-40.2%
All Other Transfers Out to All Others		7299	12,873,350.00	1,241,759.65	14,115,109.65	17,130,620.00	1,085,215.00	18,215,835.00	29.1%
Debt Service									
Debt Service - Interest		7438	430,882.58	0.00	430,882.58	291,100.00	0.00	291,100.00	-32.4%
Other Debt Service - Principal		7439	9,890,000.00	0.00	9,890,000.00	890,000.00	0.00	890,000.00	-93.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,874,608.58	2,960,523.09	28,835,131.67	19,965,317.00	1,912,829.00	21,878,146.00	-24.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,830,892.17)	10,830,991.77	(0.40)	(10,824,942.00)	10,824,942.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(547,368.97)	0.00	(547,368.97)	(614,019.00)	0.00	(614,019.00)	12.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,178,381.14)	10,830,991.77	(547,369.37)	(11,438,961.00)	10,824,942.00	(614,019.00)	12.2%
TOTAL EXPENDITURES			70,571,933.53	148,140,477.41	218,712,360.94	99,301,464.00	157,528,385.00	245,827,829.00	12.4%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		B912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		a919	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
(e) TOTAL, INTERFUND TRANSFERS IN			25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	1,569,572.00	1,569,572.00	0.00	1,569,572.00	1,569,572.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7B19	76,611.53	37,656.79	114,468.32	71,925.00	36,241.00	108,166.00	-5.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,611.53	1,607,228.79	1,684,040.32	71,925.00	1,605,813.00	1,677,738.00	-0.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	9,415,806.67	0.00	9,415,806.67	0.00	0.00	0.00	-100.0%
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			9,415,806.67	0.00	9,415,806.67	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8960	(2,677,281.22)	2,677,280.22	(1.00)	(2,519,047.00)	2,519,047.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	488,614.05	(488,614.05)	0.00	696,734.00	(696,734.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,390,667.17)	2,390,666.17	(1.00)	(1,822,313.00)	1,822,313.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			8,973,327.97	783,437.38	7,758,785.35	(1,869,238.00)	218,500.00	(1,652,738.00)	-121.3%

Description	Function Codes	Object Codes	2015-10 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	54,737,372.84	89,578,422.00	124,313,794.64	52,834,371.00	68,360,095.00	121,194,466.00	-2.5%
2) Federal Revenue		8100-8299	75,884.25	42,905,063.32	42,980,747.57	0.00	43,801,410.00	43,801,410.00	1.4%
3) Other State Revenue		8300-8599	2,979,368.32	11,015,386.92	13,994,755.24	880,877.00	13,580,226.00	14,241,103.00	1.8%
4) Other Local Revenue		9600-9799	12,192,005.59	28,867,096.78	38,059,702.37	7,848,484.00	29,568,112.00	37,218,596.00	-4.7%
5) TOTAL, REVENUES			69,984,430.80	150,384,569.02	220,348,999.92	61,183,732.00	155,089,843.00	216,253,575.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	8,690,382.82	81,747,396.83	88,437,779.65	7,386,161.00	87,313,867.00	94,700,128.00	7.1%
2) Instruction - Related Services		2000-2999	8,588,717.34	20,302,942.81	28,891,880.25	9,720,013.00	22,184,362.00	31,904,375.00	10.4%
3) Pupil Services		3000-3999	3,103,119.19	24,609,195.36	27,712,314.55	3,033,341.00	28,571,611.00	29,804,952.00	6.8%
4) Ancillary Services		4000-4999	0.00	3,537,037.62	3,537,037.02	0.00	3,464,703.00	3,484,703.00	-2.0%
5) Community Services		5000-5999	12,909.71	0.00	12,909.71	0.00	0.00	0.00	-100.0%
8) Enterprise		6000-6999	0.00	6,773.84	6,773.84	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7899	20,652,344.56	10,837,198.15	31,489,542.71	25,538,572.00	10,893,040.00	36,431,612.00	15.7%
8) Plant Services		9000-8999	5,549,801.33	4,139,409.81	9,689,210.94	22,858,060.00	5,185,854.00	27,843,914.00	187.4%
9) Other Outgo		9000-9998 Except 7600-7699	25,974,608.58	2,960,523.08	28,935,131.07	19,965,317.00	1,912,828.00	21,878,145.00	-24.4%
10) TOTAL, EXPENDITURES			70,571,883.53	148,140,477.41	218,712,360.94	88,301,484.00	157,528,385.00	245,827,829.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)			(587,452.73)	2,224,091.61	1,636,839.88	(27,137,732.00)	(2,436,522.00)	(29,574,254.00)	-1907.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	8.0%
b) Transfers Out		7600-7629	76,811.53	1,807,228.79	1,884,040.32	71,925.00	1,605,813.00	1,877,738.00	-0.4%
2) Other Sources/Uses									
a) Sources		8930-8979	9,415,806.87	0.00	9,415,806.67	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.80	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,390,667.17)	2,390,666.17	(1.00)	(1,822,313.00)	1,822,313.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,973,327.97	783,437.38	7,756,765.35	(1,889,238.00)	216,500.00	(1,652,738.00)	-121.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,385,875.24	3,007,528.99	9,393,404.23	(29,006,970.00)	(2,220,022.00)	(31,226,992.00)	-432.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	63,627,925.84	10,871,239.81	74,499,165.65	70,013,801.08	13,878,768.80	83,892,569.88	12.6%
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)			63,627,925.84	10,871,239.81	74,499,165.65	70,013,801.08	13,878,768.80	83,892,569.88	12.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,627,925.84	10,871,239.81	74,499,165.65	70,013,801.08	13,878,768.80	83,892,569.88	12.6%
2) Ending Balance, June 30 (E + F1e)			70,013,801.08	13,878,768.80	83,892,568.88	41,006,831.08	11,658,746.80	52,665,577.88	-37.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	8.00	-100.8%
Stores		9712	269,303.42	0.00	269,303.42	0.00	0.00	0.80	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,878,768.81	13,878,768.81	0.80	11,658,746.81	11,658,746.81	-98.0%
c) Committed									
Stabilization Arrangements		9750	0.80	0.00	8.00	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	8.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	46,303,352.00	0.00	46,303,352.00	25,719,591.00	0.00	25,719,591.00	-44.5%
Board Designation (Legal)	0000	9780	176,000.00		176,000.00				
Deferred Maintenance (FMP)	0000	9780	4,242,058.00		4,242,058.00				
Facilities	0000	9780	11,362,385.00		11,362,385.00				
Redevelopment (RDA)	0000	9790	6,665,834.00		6,665,834.00				
Technology Services	0000	9780	7,989,366.00		7,989,366.00				
\$5.1M Designation-Uncertainty of Future	0000	9780	5,168,697.00		5,168,697.00				
Paid Sick Leave Law AB1522 1/1/15	0000	9780	500,000.00		500,000.00				
Vacation & Sick Leave Liability	0000	9780	2,439,557.00		2,439,557.00				
ROP/JPA MOU (2016/17-2017/18)	0000	9780	2,826,727.00		2,826,727.00				
Cafeteria Profit Sharing	0000	9780	92,610.00		92,610.00				
STRS for H1B1 Items: 2085-2012	0000	9780	777,544.00		777,544.00				
Carryover of Unspent Funds	0000	9780	693,995.00		693,995.00				
Board Approved for Educare	0000	9780	750,000.00		750,000.00				
Adjustment to Adopted Excess Tax	0000	9780	328,758.00		328,758.00				
Environmental Education (1x Outstanding)	0000	9780	2,289,821.00		2,289,821.00				
Board Designation (Legal)	0000	9780				176,000.00		176,000.00	
Facilities	0000	9780				2,858,768.00		2,858,768.00	
Redevelopment Funds (RDA)	0000	9780				2,665,835.00		2,665,835.00	
Technology Services	0000	9780				7,989,366.00		7,989,366.00	
\$5.1M State Aid Designation	0000	9790				5,168,697.00		5,168,697.00	
Paid Sick Leave Law AB1522 1/1/15	0000	9780				500,000.00		500,000.00	
Vacation Liability	0000	9780				2,439,557.00		2,439,557.00	
Cafeteria Profit Sharing	0000	9780				92,610.00		92,610.00	
Adjustment to Adopted Excess Tax	0000	9790				328,758.00		328,758.00	
Est Negotiations Contribution	8000	9790				3,500,000.00		3,500,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,815,856.00	0.00	8,815,856.00	9,900,223.00	0.00	9,900,223.00	12.3%
Unassigned/Unappropriated Amount		9790	14,600,289.66	(0.01)	14,800,289.65	5,387,017.08	(0.01)	5,387,017.07	-63.1%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	2,226,072.26	2,226,072.26
6230	California Clean Energy Jobs Act	115,883.40	115,883.40
6264	Educator Effectiveness	552,739.00	552,739.00
6300	Lottery: Instructional Materials	56,720.61	56,720.61
6500	Special Education	4,326,906.13	4,326,906.13
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Prog:	94,554.17	94,554.17
7400	Quality Education Investment Act	23,725.16	23,725.16
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,693,428.23	1,324,697.23
9010	Other Restricted Local	3,788,739.85	2,937,448.85
Total, Restricted Balance		13,878,768.81	11,658,746.81

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	38,844,017.80	0.00	-100.0%
2) Federal Revenue		8100-8299	28,907,825.51	27,152,294.00	-6.1%
3) Other State Revenue		8300-8599	(26,989,993.26)	12,512,808.00	-146.4%
4) Other Local Revenue		8600-8799	1,319,655.21	1,235,854.00	-6.4%
5) TOTAL, REVENUES			42,081,305.26	40,900,956.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Dther Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	42,169,892.26	40,900,956.00	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,169,892.26	40,900,956.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,567.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,587.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			88,587.20	0.20	-100.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,587.20	0.20	-100.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,587.20	0.20	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.20	0.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.20	0.20	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
d) Assigned					
Other Assignments			0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	134,529.69		
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	2,485,388.75		
4) Due from Grantor Government		9290	5,203.51		
5) Due from Other Funds		9310	59,754,630.18		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			62,379,752.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TDOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,524,010.30		
2) Due to Grantor Governments		9590	265,118.97		
3) Due to Other Funds		9610	59,590,622.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			62,379,751.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)					0.20

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	38,844,017.80	0.00	-100.0%
TOTAL, LCFF SOURCES			38,844,017.80	0.00	-100.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	28,907,625.51	27,152,294.00	-6.1%
TOTAL, FEDERAL REVENUE			28,907,625.51	27,152,294.00	-6.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	666,965.58	3,630,396.00	444.3%
Prior Years	6500	8319	(36,472,154.84)	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 State Sources					
		8587	8,815,196.00	8,882,412.00	0.8%
TOTAL, OTHER STATE REVENUE			(26,989,993.26)	12,512,808.00	-146.4%
OTHER LOCAL REVENUE					
Interest					
		8660	41,579.21	0.00	-100.0%
Net increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources					
		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	1,278,076.00	1,235,854.00	-3.3%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,319,855.21	1,235,854.00	-6.4%
TOTAL, REVENUES			42,081,305.26	40,900,956.00	-2.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	37,722,821.51	36,034,706.00	-4.5%
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	4,368,116.54	4,866,250.00	11.5%
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	41,579.21	0.00	-100.0%
All Other Transfers Out to All Others		7299	39,375.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,169,892.26	40,900,956.00	-3.0%
TOTAL EXPENDITURES			42,169,892.26	40,900,956.00	-3.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	38,844,017.80	0.00	-100.0%
2) Federal Revenue		8100-8299	28,907,625.51	27,152,294.00	-6.1%
3) Other State Revenue		8300-8599	(26,989,993.26)	12,512,808.00	-146.4%
4) Other Local Revenue		8600-8799	1,319,655.21	1,235,854.00	-6.4%
5) TOTAL, REVENUES			42,081,305.26	40,900,956.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	42,169,892.26	40,900,956.00	-3.0%
10) TOTAL, EXPENDITURES			42,169,892.26	40,900,956.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(88,587.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,587.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,587.20	0.20	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,587.20	0.20	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,587.20	0.20	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.20	0.20	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			0.20	0.20	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%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6500	Special Education	0.20	0.20
Total, Restricted Balance		0.20	0.20

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	721,507.60	769,582.00	6.7%
3) Other State Revenue		8300-8599	7,396,342.23	4,477,980.00	-39.5%
4) Other Local Revenue		8600-8799	299,837.89	53,500.00	-82.2%
5) TOTAL, REVENUES			8,417,687.72	5,301,062.00	-37.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,711,852.10	1,736,765.00	1.5%
2) Classified Salaries		2000-2999	1,967,536.88	1,894,759.00	-3.7%
3) Employee Benefits		3000-3999	1,811,583.91	1,921,215.00	6.1%
4) Books and Supplies		4000-4999	173,950.59	119,779.00	-31.1%
5) Services and Other Operating Expenditures		5000-5999	3,999,886.38	882,342.00	-82.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	448,892.39	515,774.00	14.9%
9) TOTAL, EXPENDITURES			10,113,702.25	6,870,634.00	-32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,696,014.53)	(1,569,572.00)	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,569,572.00	1,569,572.00	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	1.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,569,573.00	1,569,572.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(126,441.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	281,923.58	155,482.05	-44.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			281,923.58	155,482.05	-44.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			281,923.58	155,482.05	-44.8%
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					
		9740	155,482.05	155,482.05	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	747,538.01		
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	44,640.30		
4) Due from Grantor Government		9290	347,071.00		
5) Due from Other Funds		9310	365,322.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Dther Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,504,571.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	364,219.91		
2) Due to Grantor Governments		9590	40,311.00		
3) Due to Other Funds		9610	134,907.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	809,651.93		
6) TOTAL, LIABILITIES			1,349,089.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			155,482.05		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
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	721,507.60	789,582.00	6.7%
TOTAL, FEDERAL REVENUE			721,507.60	789,582.00	6.7%
OTHER STATE REVENUE					
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	3,734,405.00	4,284,230.00	14.7%
All Other State Revenue	All Other	8590	3,661,937.23	193,750.00	-94.7%
TOTAL, OTHER STATE REVENUE			7,396,342.23	4,477,980.00	-39.5%
OTHER LOCAL REVENUE					
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	7,801.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	62,623.16	47,500.00	-24.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,460.00	6,000.00	-7.1%
Other Local Revenue					
All Other Local Revenue		8699	222,953.30	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			299,837.89	53,500.00	-82.2%
TOTAL, REVENUES			8,417,687.72	5,301,062.00	-37.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,239,561.64	1,213,416.00	-2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	445,830.46	486,849.00	9.2%
Other Certificated Salaries		1900	26,460.00	36,500.00	37.9%
TOTAL, CERTIFICATED SALARIES			1,711,852.10	1,736,765.00	1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,307,945.97	1,216,886.00	-7.0%
Classified Support Salaries		2200	177,252.32	177,097.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	482,338.59	500,776.00	3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,967,536.88	1,894,759.00	-3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	242,866.25	205,836.00	-15.2%
PERS		3201-3202	243,640.95	266,840.00	9.5%
OASDI/Medicare/Alternative		3301-3302	179,882.23	176,217.00	-2.0%
Health and Welfare Benefits		3401-3402	836,522.69	877,322.00	4.9%
Unemployment Insurance		3501-3502	1,758.74	1,815.00	3.2%
Workers' Compensation		3601-3602	181,242.63	180,232.00	-0.6%
OPEB, Allocated		3701-3702	54,092.53	94,631.00	74.9%
OPEB, Active Employees		3751-3752	71,577.89	118,322.00	65.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,811,583.91	1,921,215.00	6.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	23,868.38	8,373.00	-64.9%
Materials and Supplies		4300	108,394.84	107,906.00	-0.5%
Noncapitalized Equipment		4400	41,687.37	0.00	-100.0%
Food		4700	0.00	3,500.00	New
TOTAL, BOOKS AND SUPPLIES			173,950.59	119,779.00	-31.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	3,688,647.30	0.00	-100.0%
Travel and Conferences		5200	11,904.30	9,729.00	-18.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,732.12	45,983.00	7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,751.07	74,365.00	41.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	145,780.67	175,388.00	20.3%
Professional/Consulting Services and Operating Expenditures		5800	45,709.49	353,172.00	672.6%
Communications		5900	12,361.43	23,705.00	91.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,999,886.38	682,342.00	-82.9%
CAPITAL OUTLAY					
Lend		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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	448,892.39	515,774.00	14.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			448,892.39	515,774.00	14.9%
TOTAL, EXPENDITURES			10,113,702.25	6,870,634.00	-32.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,569,572.00	1,569,572.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,569,572.00	1,569,572.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	1.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,569,573.00	1,569,572.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	721,507.60	769,582.00	6.7%
3) Other State Revenue		8300-8599	7,396,342.23	4,477,980.00	-39.5%
4) Other Local Revenue		8600-8799	299,837.89	53,500.00	-82.2%
5) TOTAL, REVENUES			8,417,687.72	5,301,062.00	-37.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,954,875.02	3,826,979.00	-3.2%
2) Instruction - Related Services	2000-2999		4,861,819.61	1,579,712.00	-67.5%
3) Pupil Services	3000-3999		561,785.23	631,405.00	12.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		448,892.39	515,774.00	14.9%
8) Plant Services	8000-8999		286,330.00	316,764.00	10.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,113,702.25	6,870,634.00	-32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,696,014.53)	(1,569,572.00)	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,569,572.00	1,569,572.00	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	1.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,569,573.00	1,569,572.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(126,441.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,923.58	155,482.05	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,923.58	155,482.05	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,923.58	155,482.05	-44.8%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6130	Child Development: Center-Based Reserve Account	29,461.63	29,461.63
9010	Other Restricted Local	126,020.42	126,020.42
Total, Restricted Balance		<u>155,482.05</u>	<u>155,482.05</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,260,140.46	1,343,309.00	6.6%
3) Other State Revenue		8300-8599	76,470.75	79,313.00	3.7%
4) Other Local Revenue		8600-8799	553,860.15	580,213.00	4.8%
5) TOTAL REVENUES			1,890,471.36	2,002,835.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	697,661.09	702,920.00	0.8%
3) Employee Benefits		3000-3999	394,708.59	443,160.00	12.3%
4) Books and Supplies		4000-4999	744,254.86	693,247.00	-6.9%
5) Services and Other Operating Expenditures		5000-5999	90,510.03	148,429.00	64.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,476.58	98,245.00	-0.2%
9) TOTAL EXPENDITURES			2,025,611.15	2,086,001.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,139.79)	(83,166.00)	-38.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	114,468.32	108,166.00	-5.5%
b) Transfers Out		7600-7629	25,000.00	25,000.00	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			89,468.32	83,166.00	-7.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,671.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	70,762.79	25,091.32	-64.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			70,762.79	25,091.32	-64.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			70,762.79	25,091.32	-64.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	25,091.32	25,091.32	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	362,645.80		
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	149,014.74		
4) Due from Grantor Government		9290	79,276.04		
5) Due from Other Funds		9310	227,552.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			818,489.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	137,661.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	655,735.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			793,397.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			25,091.32		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		6220	1,260,140.46	1,343,309.00	6.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,260,140.46	1,343,309.00	6.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	76,470.75	79,313.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,470.75	79,313.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	171,679.19	160,309.00	-6.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	317.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	381,863.46	419,904.00	10.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			553,860.15	580,213.00	4.8%
TOTAL, REVENUES			1,890,471.36	2,002,835.00	5.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	547,730.74	541,986.00	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	88,979.92	94,897.00	6.6%
Clerical, Technical and Office Salaries		2400	60,950.43	66,037.00	8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			697,661.09	702,920.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	74,276.31	89,150.00	20.0%
OASDI/Medicare/Alternative		3301-3302	51,356.84	49,108.00	-4.4%
Health and Welfare Benefits		3401-3402	198,319.31	214,659.00	8.2%
Unemployment Insurance		3501-3502	342.45	321.00	-6.3%
Workers' Compensation		3601-3602	36,770.36	33,894.00	-7.8%
OPEB, Allocated		3701-3702	14,485.33	24,898.00	71.9%
OPEB, Active Employees		3751-3752	19,157.97	31,130.00	62.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			394,708.59	443,160.00	12.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,459.98	67,927.00	130.8%
Noncapitalized Equipment		4400	3,058.61	1,000.00	-67.3%
Food		4700	711,738.27	624,320.00	-12.3%
TOTAL, BOOKS AND SUPPLIES			744,254.86	693,247.00	-6.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	808.10	2,000.00	147.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,510.83	41,900.00	-7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,157.91	120,797.00	8.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(314,033.34)	(369,239.00)	17.6%
Professional/Consulting Services and Operating Expenditures		5800	239,359.25	346,882.00	44.9%
Communications		5900	7,707.28	6,089.00	-21.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,510.03	148,429.00	64.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	98,476.58	98,245.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,476.58	98,245.00	-0.2%
TOTAL, EXPENDITURES			2,025,611.15	2,086,001.00	3.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	114,468.32	108,166.00	-5.5%
(a) TOTAL, INTERFUND TRANSFERS IN			114,468.32	108,166.00	-5.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	25,000.00	25,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	25,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			89,468.32	83,166.00	-7.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,260,140.46	1,343,309.00	6.6%
3) Other State Revenue		8300-8599	76,470.75	79,313.00	3.7%
4) Other Local Revenue		8600-8799	553,860.15	580,213.00	4.8%
5) TOTAL, REVENUES			1,890,471.36	2,002,835.00	5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,789,347.74	1,845,856.00	3.2%
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		98,476.58	98,245.00	-0.2%
8) Plant Services	8000-8999		137,786.83	141,900.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,025,611.15	2,086,001.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(135,139.79)	(83,166.00)	-38.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	114,468.32	108,186.00	-5.5%
b) Transfers Out		7600-7629	25,000.00	25,000.00	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			89,468.32	83,166.00	-7.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,671.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,762.79	25,091.32	-64.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,762.79	25,091.32	-64.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,762.79	25,091.32	-64.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	25,091.32	25,091.32
Total, Restricted Balance		<u>25,091.32</u>	<u>25,091.32</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,630.46	0.00	-100.0%
5) TOTAL, REVENUES			2,630.46	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,083.10	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,063.10	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,432.64)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,432.64)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	374,757.75	369,325.11	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374,757.75	369,325.11	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374,757.75	369,325.11	-1.4%
2) Ending Balance, June 30 (E + F1e)			369,325.11	369,325.11	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			369,325.11	369,325.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	368,578.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	746.68		
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			369,325.11		
H. DEFERRED OUTFLDWS DF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLDWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			369,325.11		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,630.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,630.46	0.00	-100.0%
TOTAL, REVENUES			2,630.46	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,063.10	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,063.10	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,063.10	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,630.46	0.00	-100.0%
5) TOTAL, REVENUES			2,630.46	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,063.10	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,063.10	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,432.64)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,432.64)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	374,757.75	369,325.11	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374,757.75	369,325.11	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374,757.75	369,325.11	-1.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
7710	State School Facilities Projects	369,325.11	369,325.11
Total, Restricted Balance		369,325.11	369,325.11

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9.60	0.00	-100.0%
5) TOTAL, REVENUES			9.60	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,161,143.05	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,161,143.05	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,161,133.45)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,161,133.45)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,171,308.52	10,175.07	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,308.52	10,175.07	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,171,308.52	10,175.07	-99.1%
2) Ending Balance, June 30 (E + F1e)			10,175.07	10,175.07	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			10,175.07	10,175.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	10,175.07		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,175.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,175.07		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	9.60	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		6699	0.00	0.00	0.0%
TOTAL, DOTHER LOCAL REVENUE			9.60	0.00	-100.0%
TOTAL REVENUES			9.60	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	1,161,143.05	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,161,143.05	0.00	-100.0%
TOTAL EXPENDITURES			1,161,143.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9.60	0.00	-100.0%
5) TOTAL, REVENUES			9.60	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,161,143.05	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,161,143.05	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,161,133.45)	0.00	-100.0%
D. DOTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,161,133.45)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,171,308.52	10,175.07	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,308.52	10,175.07	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,171,308.52	10,175.07	-99.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	10,175.07	10,175.07	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%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	10,175.07	10,175.07
Total, Restricted Balance		10,175.07	10,175.07

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,793,324.47	13,188,948.00	22.2%
5) TOTAL REVENUES			10,793,324.47	13,188,948.00	22.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	252,174.30	256,254.00	1.6%
3) Employee Benefits		3000-3999	76,299.78	85,290.00	11.8%
4) Books and Supplies		4000-4999	45,262.91	49,519.00	9.4%
5) Services and Other Operating Expenses		5000-5999	10,393,713.42	8,458,275.00	-18.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			10,767,450.41	8,849,338.00	-17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,874.06	4,339,610.00	16672.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,874.06	4,339,610.00	16672.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,280,792.03	6,663,018.09	-65.4%
b) Audit Adjustments		9793	(12,643,648.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,637,144.03	6,663,018.09	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,637,144.03	6,663,018.09	0.4%
2) Ending Net Position, June 30 (E + F1e)			6,663,018.09	11,002,628.09	65.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,663,018.09	11,002,628.09	65.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,531,870.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	118,897.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	124,328.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	274,910.90		
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			36,050,007.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,831,635.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,803.73		
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	16,553,550.00		
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			29,386,989.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			6,663,018.09		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	6590	0.00	0.00	0.0%
All Other State Revenue	All Other	6590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	224,130.34	207,497.00	-7.4%
Net Increase (Decrease) in the Fair Value of Investments		6662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	10,247,864.15	12,694,829.00	23.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	321,329.98	286,622.00	-10.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,793,324.47	13,188,948.00	22.2%
TOTAL, REVENUES			10,793,324.47	13,188,948.00	22.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	183,978.08	187,803.00	2.1%
Clerical, Technical and Office Salaries		2400	68,196.24	68,451.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			252,174.30	256,254.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,875.14	35,588.00	19.1%
OASDI/Medicare/Alternative		3301-3302	18,598.43	18,639.00	0.2%
Health and Welfare Benefits		3401-3402	18,648.50	18,718.00	0.4%
Unemployment Insurance		3501-3502	125.30	129.00	3.0%
Workers' Compensation		3601-3602	3,782.55	3,877.00	2.5%
OPEB, Allocated		3701-3702	2,268.90	3,705.00	63.3%
OPEB, Active Employees		3751-3752	3,000.96	4,634.00	54.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,299.78	85,290.00	11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,262.91	49,519.00	9.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,262.91	49,519.00	9.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	193.97	2,501.00	1189.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,540,130.88	4,629,950.00	30.8%
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	157.55	100.00	-36.5%
Professional/Consulting Services and Operating Expenditures		5800	6,852,771.02	3,825,244.00	-44.2%
Communications		5900	460.00	480.00	4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,393,713.42	8,458,275.00	-18.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL DEPRECIATION			0.00	0.00	0.0%
TOTAL EXPENSES			10,767,450.41	8,849,338.00	-17.8%

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

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,793,324.47	13,188,948.00	22.2%
5) TOTAL, REVENUES			10,793,324.47	13,188,948.00	22.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		10,767,450.41	8,849,338.00	-17.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,767,450.41	8,849,338.00	-17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,874.06	4,339,610.00	16672.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,874.06	4,339,610.00	16672.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,280,792.03	6,663,018.09	-65.4%
b) Audit Adjustments		9793	(12,643,648.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,637,144.03	6,663,018.09	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,637,144.03	6,663,018.09	0.4%
2) Ending Net Position, June 30 (E + F1e)			6,663,018.09	11,002,628.09	65.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,663,018.09	11,002,628.09	65.1%

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

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

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE DF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	158.24	158.54	158.54	142.54	142.54	142.54
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	121.37	123.27	123.27	125.85	125.85	125.85
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	279.61	281.81	281.81	268.39	268.39	268.39
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1,149.02	1,145.84	1,145.84	1,146.80	1,146.80	1,146.80
c. Special Education-NPS/LCI	50.76	50.19	50.19	49.05	49.05	49.05
d. Special Education Extended Year	109.73	109.73	109.73	108.98	108.98	108.98
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,309.51	1,305.76	1,305.76	1,304.83	1,304.83	1,304.83
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,589.12	1,587.57	1,587.57	1,573.22	1,573.22	1,573.22
4. Adults In Correctional Facilities						
5. County Operations Grant ADA	265,723.78	265,723.78	265,723.78	265,723.78	265,723.78	265,723.78
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]				25.00	25.00	25.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	25.00	25.00	25.00
7. Charter School Funded County Program ADA						
a. County Community Schools				214.83	214.83	214.83
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	214.83	214.83	214.83
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	239.83	239.83	239.83
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	239.83	239.83	239.83

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,533,399.00		5,533,399.00			5,533,399.00
Work in Progress	4,744.00		4,744.00	6,785.28	4,744.00	6,785.28
Total capital assets not being depreciated	5,538,143.00	0.00	5,538,143.00	6,785.28	4,744.00	5,540,184.28
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	77,503,270.00		77,503,270.00	2,224,470.45	6,000.00	79,721,740.45
Equipment	13,481,821.00	(2,115.00)	13,479,706.00	2,102,028.09	311,606.26	15,270,127.83
Total capital assets being depreciated	90,985,091.00	(2,115.00)	90,982,976.00	4,326,498.54	317,606.26	94,991,868.28
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(20,243,926.00)		(20,243,926.00)	(2,660,098.07)	(6,000.00)	(22,898,024.07)
Equipment	(10,245,837.00)	159.00	(10,245,678.00)	(734,659.02)	(311,606.26)	(10,668,730.76)
Total accumulated depreciation	(30,489,763.00)	159.00	(30,489,604.00)	(3,394,757.09)	(317,606.26)	(33,566,754.83)
Total capital assets being depreciated, net	60,495,328.00	(1,956.00)	60,493,372.00	931,741.45	0.00	61,425,113.45
Governmental activity capital assets, net	66,033,471.00	(1,956.00)	66,031,515.00	938,526.73	4,744.00	66,965,297.73
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title 1 Part A Low Inc & Neg	Title 1 Part A Low Inc & Neg	Presch Desired results	Spec Ed - IDEA Pesch Local	NCLB: Title 1 STW SYS SCHL SUP	IASA - Title 1 Part D Delinquent	IASA - Title 1 Migr Ed Reg & Sum
FEDERAL CATALOG NUMBER	84.01	84.01	84.173	84.027A	84.01	84.01	84.011
RESOURCE CODE	3010	3010	3316	3320	3020	3025	3060
REVENUE OBJECT	8290	8290	8182	8182/8980	8290	8290/8980	8290/8990
LOCAL DESCRIPTION (if any)	FD 882	FD 889 - Yr.6	FD 882	Fd 820	FD 880-51200X	FD 889	FD 870
AWARD							
1. Prior Year Carryover	96,608.63	71,450.84	17,007.85	0.00	286,382.57	167,889.42	4,069,564.93
2. a. Current Year Award	856,683.00	743,358.00	40,000.00	203,143.00	641,237.00	520,228.00	10,002,529.00
b. Transferability (NCLB)							
c. Other Adjustments							(2,742,171.62)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	856,683.00	743,358.00	40,000.00	203,143.00	641,237.00	520,228.00	7,260,357.38
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	953,291.63	814,808.84	57,007.85	203,143.00	927,619.57	688,117.42	11,329,922.31
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00					14,608.80	
6. Cash Received in Current Year	451,544.09	374,840.00	49,882.85	33,363.00	795,867.88	584,869.00	6,883,525.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	451,544.09	374,840.00	49,882.85	33,363.00	795,867.88	599,477.80	6,883,525.80
EXPENDITURES							
9. Donor-Authorized Expenditures	557,283.30	487,643.06	57,007.85	203,143.00	796,399.66	589,051.98	6,597,044.40
10. Non Donor-Authorized Expenditures				2,594.00			156,746.00
11. Total Expenditures (lines 9 & 10)	557,283.30	487,643.06	57,007.85	205,737.00	796,399.66	589,051.98	6,753,790.40
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(105,739.21)	(112,803.06)	(7,125.00)	(169,780.00)	(531.78)	10,425.82	286,481.40
a. Unearned Revenue		0.00				10,425.82	286,481.40
b. Accounts Payable							
c. Accounts Receivable	105,739.21	112,803.06	7,125.00	169,780.00	531.78		
14. Unused Grant Award Calculation (line 4 minus line 9)	396,008.33	327,165.78	0.00	0.00	131,219.91	99,065.44	4,732,877.91
15. If Carryover is allowed, enter line 14 amount here	396,008.33	327,166.33			119,698.72	99,065.44	4,114,293.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	557,283.30	487,643.06	57,007.85	203,143.00	796,399.66	589,051.98	6,597,044.40

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

FEDERAL PROGRAM NAME	IASA - Migrant Ed Summer Prog	Even Start Migrant Education	Spec Ed - IDEA Basic	Spec Ed - IDEA Basic	Sp Ed - IDEA Presch Non Ris	Spec Ed - IDEA Pesch Cap	IDEA Mental Health Alloc Plan
FEDERAL CATALOG NUMBER	84.011	84.011	84.027	84.027	84.173	84.173A	84.027
RESOURCE CODE	3061	3110	3310	3310	3315	3326	3327
REVENUE OBJECT	8290	8290	8181/8990	8181/8980	8182	8182	8182
LOCAL DESCRIPTION (if any)	FD 870	FD 870	FD 820	All - Charters	FD 820	FD 880-332688	Charters
AWARD							
1. Prior Year Carryover		80,532.30		0.00	0.00		12,333.00
2. a. Current Year Award		482,955.00	2,180,830.00	469,288.00	96,101.00	153,310.00	6,963.00
b. Transferability (NCLB)							
c. Other Adjustments	2,742,171.62						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,742,171.62	482,955.00	2,180,830.00	469,288.00	96,101.00	153,310.00	6,963.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,742,171.62	563,487.30	2,180,830.00	469,288.00	96,101.00	153,310.00	19,296.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,742,171.62	225,418.30	1,298,677.00	45,563.00	19,583.00	57,050.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,742,171.62	225,418.30	1,298,677.00	45,563.00	19,583.00	57,050.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,742,171.62	449,855.25	2,180,830.00	469,154.72	96,101.00	119,087.82	1,760.00
10. Non Donor-Authorized Expenditures			16,182.00	1,016.00			
11. Total Expenditures (lines 9 & 10)	2,742,171.62	449,855.25	2,197,012.00	470,170.72	96,101.00	119,087.82	1,760.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(224,436.95)	(882,153.00)	(423,591.72)	(76,518.00)	(62,037.82)	(1,760.00)
a. Unearned Revenue			0.00	0.00	0.00		
b. Accounts Payable							
c. Accounts Receivable		224,436.95	882,153.00	423,591.72	76,518.00	62,037.82	1,760.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	113,632.05	0.00	133.28	0.00	34,222.18	17,536.00
15. If Carryover is allowed, enter line 14 amount here		113,631.75	0.00	133.28	0.00	34,222.18	17,536.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,742,171.62	449,855.25	2,180,830.00	469,154.72	96,101.00	119,087.82	1,760.00

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

FEDERAL PROGRAM NAME	Sp Ed IDEA Presch Staff Dev	Sp Ed - IDEA Early Intervention	Workability II, TPP	Title III Limited English Profic.	Voc & Applied Adult	Title II Part A, Teacher Quality	Title IV 21st century CCLC
FEDERAL CATALOG NUMBER	84.173A	84.181		84.365		84.367	84.287
RESOURCE CODE	3345	3385	3410	4203	3555	4035	4123
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FD 820	FD 882	Fd 882	882	Fd 889	Fd 882	880-4123xx
AWARD							
1. Prior Year Carryover	811.61			53,912.00		28,574.00	12,231.52
2. a. Current Year Award	831.00	787,560.00	240,055.73	44,041.00	13,545.33	16,401.00	102,491.29
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	831.00	787,560.00	240,055.73	44,041.00	13,545.33	16,401.00	102,491.29
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,642.61	787,560.00	240,055.73	97,953.00	13,545.33	44,975.00	114,722.81
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,356.61	393,780.00		27,088.12	0.00	34,076.44	5,063.86
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,356.61	393,780.00	0.00	27,088.12	0.00	34,076.44	5,063.86
EXPENDITURES							
9. Donor-Authorized Expenditures	1,602.61	787,560.00	75,272.25	30,329.41	13,545.33	34,503.48	107,505.81
10. Non Donor-Authorized Expenditures		9,757.00					
11. Total Expenditures (lines 9 & 10)	1,602.61	797,317.00	75,272.25	30,329.41	13,545.33	34,503.48	107,505.81
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(246.00)	(393,780.00)	(75,272.25)	(3,241.29)	(13,545.33)	(427.04)	(102,441.95)
a. Unearned Revenue							0.00
b. Accounts Payable							
c. Accounts Receivable	246.00	393,780.00	75,272.25	3,241.29	13,545.33	427.04	102,441.95
14. Unused Grant Award Calculation (line 4 minus line 9)	40.00	0.00	164,783.48	67,623.59	0.00	10,471.52	7,217.00
15. If Carryover is allowed, enter line 14 amount here	40.00		0.00	67,623.59	0.00	10,471.52	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,602.61	787,560.00	75,272.25	30,329.41	13,545.33	34,503.48	107,505.81

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FEDERAL PROGRAM NAME	Title III Limited English Profic.	Title III Yr 2 & 4 Tech Assist	CD Fed Child Care Ctr FCTR FHUD	CA preschool instructional network	CD Local Planning Councils	McKinney-Vento Homeless grant	Oth Federal AGRMT#CN150249
FEDERAL CATALOG NUMBER	84.365	84.365	various	93.575	93.575		
RESOURCE CODE	4203	4204	5025	5035	5055	5630	5811
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8182
LOCAL DESCRIPTION (if any)	889	Fd 880 4204x8	Fd120-87220x	FD123-544201	Fd123-409060	Fd 889	FD 880-581188
AWARD							
1. Prior Year Carryover	14,323.00	128,441.24					
2. a. Current Year Award	11,010.00	162,375.00	112,403.00	228,614.00	56,647.00	170,001.00	399,999.99
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	11,010.00	162,375.00	112,403.00	228,614.00	56,647.00	170,001.00	399,999.99
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	25,333.00	290,816.24	112,403.00	228,614.00	56,647.00	170,001.00	399,999.99
REVENUES							
5. Unearned Revenue Deferred from Prior Year		97,572.34					
6. Cash Received in Current Year	16,768.30	159,048.00	84,539.00	205,752.60	42,434.00	47,393.70	270,192.09
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	16,768.30	256,620.34	84,539.00	205,752.60	42,434.00	47,393.70	270,192.09
EXPENDITURES							
9. Donor-Authorized Expenditures	23,207.43	187,525.56	91,665.00	216,112.60	56,647.00	72,135.11	368,460.13
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	23,207.43	187,525.56	91,665.00	216,112.60	56,647.00	72,135.11	368,460.13
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,439.13)	69,094.78	(7,126.00)	(10,360.00)	(14,213.00)	(24,741.41)	(98,268.04)
a. Unearned Revenue		86,642.78					
b. Accounts Payable							
c. Accounts Receivable	6,439.13	17,548.00	7,126.00	10,360.00	14,213.00	24,741.41	98,268.04
14. Unused Grant Award Calculation (line 4 minus line 9)	2,125.57	103,290.68	20,738.00	12,501.40	0.00	97,865.89	31,539.86
15. If Carryover is allowed, enter line 14 amount here	2,125.57	103,290.68			0.00	97,865.89	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	23,207.43	187,525.56	91,665.00	216,112.60	56,647.00	72,135.11	368,460.13

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FEDERAL PROGRAM NAME	Other Federal Capromise	State preschool HS & EHS	Head Start	Early Head Start	Spec Ed - IDEA Pesch Local RIS	Sp Ed ALT Dispute Resolution	IDEA federal Preschool
FEDERAL CATALOG NUMBER	84.418P	various	93.6	93.6	84.027A		84.173A
RESOURCE CODE	5815	5810	5210	5220	3320	3395	3315
REVENUE OBJECT	8290	8911	8290	8290	8287	8182	8287
LOCAL DESCRIPTION (if any)	fd 882	Fd120-409xxx	Fd 860	Fd 860	Total SELPA Fd 100	100/810	Total SELPA Fd 100
AWARD							
1. Prior Year Carryover	51,331.22	1,309,677.00	17,892,431.57	2,064,065.84	844,926.00		286,578.00
2. a. Current Year Award		1,569,572.00	20,524,550.00	2,211,767.00	1,627,623.00	21,097.00	671,883.00
b. Transferability (NCLB)							
c. Other Adjustments	(25,447.00)				(129,335.00)		(55,209.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	(25,447.00)	1,569,572.00	20,524,550.00	2,211,767.00	1,498,288.00	21,097.00	616,674.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	25,884.22	2,879,249.00	38,416,981.57	4,275,832.84	2,343,214.00	21,097.00	903,252.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	11,232.69	1,569,572.00	18,666,599.01	1,905,021.77	841,432.00		285,076.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,232.69	1,569,572.00	18,666,599.01	1,905,021.77	841,432.00	0.00	285,076.00
EXPENDITURES							
9. Donor-Authorized Expenditures	11,790.85	1,569,572.00	20,801,762.66	2,381,496.62	841,432.00	7,412.91	285,076.00
10. Non Donor-Authorized Expenditures			3,909.42				
11. Total Expenditures (lines 9 & 10)	11,790.85	1,569,572.00	20,805,672.08	2,381,496.62	841,432.00	7,412.91	285,076.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(558.16)	0.00	(2,135,163.65)	(476,474.85)	0.00	(7,412.91)	0.00
a. Unearned Revenue				0.00			
b. Accounts Payable							
c. Accounts Receivable	558.16		2,135,163.65	476,474.85		7,412.91	
14. Unused Grant Award Calculation (line 4 minus line 9)	14,093.37	1,309,677.00	17,615,218.91	1,894,336.22	1,501,782.00	13,684.09	618,176.00
15. If Carryover is allowed, enter line 14 amount here	14,093.37	1,309,677.00	17,615,218.91	1,894,336.22	1,501,782.00	13,684.09	618,176.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,790.85	1,569,572.00	20,801,762.66	2,381,496.62	841,432.00	7,412.91	285,076.00

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FEDERAL PROGRAM NAME	Sp Ed - IDEA Presch Staff Dev	IDEA Basic Local Assistance	CD Federal Quality Improvement Actv	IDEA Mental Health Alloc Plan	TOTAL
FEDERAL CATALOG NUMBER	84.173A	84.027A	93.575	84.027	
RESOURCE CODE	3345	3310	5035	3327	
REVENUE OBJECT	8287	8287	8290	8289	
LOCAL DESCRIPTION (if any)	Total SELPA Fd 100	Total SELPA Fd 100	Fd 123-508070	Total SELPA Fd 100	
AWARD					
1. Prior Year Carryover	5,564.00	11,735,027.00	0.00	1,161,496.00	40,391,159.54
2. a. Current Year Award	5,607.00	24,666,876.00	371,918.00	1,698,980.00	72,112,473.34
b. Transferability (NCLB)					0.00
c. Other Adjustments	(382.00)	(1,378,693.00)		(6,963.00)	(1,596,029.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,225.00	23,288,183.00	371,918.00	1,692,017.00	70,516,444.34
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	10,789.00	35,023,210.00	371,918.00	2,853,513.00	110,907,603.88
REVENUES					
5. Unearned Revenue Deferred from Prior Year			0.00		112,181.14
6. Cash Received in Current Year	6,097.00	25,739,399.00	92,979.00	2,030,918.00	65,998,174.73
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	6,097.00	25,739,399.00	92,979.00	2,030,918.00	66,110,355.87
EXPENDITURES					
9. Donor-Authorized Expenditures	5,597.00	25,739,399.00	360,142.00	2,030,918.00	71,447,204.42
10. Non Donor-Authorized Expenditures					190,204.42
11. Total Expenditures (lines 9 & 10)	5,597.00	25,739,399.00	360,142.00	2,030,918.00	71,637,408.84
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	500.00	0.00	(267,163.00)	0.00	(5,336,848.55)
a. Unearned Revenue	500.00				384,050.00
b. Accounts Payable					0.00
c. Accounts Receivable			267,163.00		5,720,898.55
14. Unused Grant Award Calculation (line 4 minus line 9)	5,192.00	9,283,811.00	11,776.00	822,595.00	39,460,399.46
15. If Carryover is allowed, enter line 14 amount here	5,192.00	9,283,811.00	0.00	822,595.00	38,581,738.25
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,597.00	25,739,399.00	360,142.00	2,030,918.00	71,447,204.42

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	State Local Planning Councils	Child Dev Pre K & Family literacy Support	CA State Preschool Program	CD: Preschool QRIS Block Grant	Special Ed: Infant discretionary funds	Sp Ed: Project Workability I	TUPE: Grades 6-12
RESOURCE CODE	6045	6052	6105	6127	6515	6520	6690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FD 123-409060	FD 120-507101	87230x/87250x	FD 123-612712	882-6515	882-6520	880-669001/2
AWARD							
1. Prior Year Carryover				1,920,612.00			4,500.00
2. a. Current Year Award	572.00	10,000.00	4,284,230.00	1,729,947.00	529,245.00	139,722.00	9,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	572.00	10,000.00	4,284,230.00	1,729,947.00	529,245.00	139,722.00	9,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	572.00	10,000.00	4,284,230.00	3,650,559.00	529,245.00	139,722.00	13,500.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							2,250.00
6. Cash Received in Current Year	284.00	3,372.00	3,697,085.00	3,405,626.30		102,449.80	4,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	284.00	3,372.00	3,697,085.00	3,405,626.30	0.00	102,449.80	6,750.00
EXPENDITURES							
9. Donor-Authorized Expenditures	572.00	10,000.00	3,666,225.00	3,405,626.30	529,245.00	139,722.00	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	572.00	10,000.00	3,666,225.00	3,405,626.30	529,245.00	139,722.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(288.00)	(6,628.00)	30,860.00	0.00	(529,245.00)	(37,272.20)	6,750.00
a. Unearned Revenue							6,750.00
b. Accounts Payable			40,311.00				
c. Accounts Receivable	288.00	6,628.00	9,451.00		529,245.00	37,272.20	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	618,005.00	244,932.70	0.00	0.00	13,500.00
15. If Carryover is allowed, enter line 14 amount here				172,994.70			13,500.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	572.00	10,000.00	3,666,225.00	3,405,626.30	529,245.00	139,722.00	0.00

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 STATE GRANT AWARDS,
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STATE PROGRAM NAME	Foster Youth Programs	CD: CTKS Incentive Program	TUPE: COE Admin Grants	Sp Ed State Local Assistance	Child Development	After school Learn & Safe Neighb	TOTAL
RESOURCE CODE	7366	6126	6680	6501	5035	6010	
REVENUE OBJECT	8590	8590	8590	8587	8590	8590	
LOCAL DESCRIPTION (if any)	889-572900	612612/612613	880-542870	Total SELPA Fd 100	fd 123-508070	880-6010xx	
AWARD							
1. Prior Year Carryover		668,396.60	17,380.84			23,275.28	2,634,164.72
2. a. Current Year Award	557,141.00	308,000.00	127,438.00	49,140.00	44,327.00	102,491.29	7,891,253.29
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	557,141.00	308,000.00	127,438.00	49,140.00	44,327.00	102,491.29	7,891,253.29
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	557,141.00	976,396.60	144,818.84	49,140.00	44,327.00	125,766.57	10,525,418.01
REVENUES							
5. Unearned Revenue Deferred from Prior Year		500,995.85					503,245.85
6. Cash Received in Current Year	(6,359.49)	277,200.00	112,959.34		11,082.00	9,956.97	7,618,155.92
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	(6,359.49)	778,195.85	112,959.34	0.00	11,082.00	9,956.97	8,121,401.77
EXPENDITURES							
9. Donor-Authorized Expenditures	285,001.14	110,850.93	100,151.76		42,924.00	108,362.10	8,398,680.23
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	285,001.14	110,850.93	100,151.76	0.00	42,924.00	108,362.10	8,398,680.23
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(291,360.63)	667,344.92	12,807.58	0.00	(31,842.00)	(98,405.13)	(277,278.46)
a. Unearned Revenue		667,344.92	12,807.58				686,902.50
b. Accounts Payable							40,311.00
c. Accounts Receivable	291,360.63				31,842.00	98,405.13	1,004,491.96
14. Unused Grant Award Calculation (line 4 minus line 9)	272,139.86	865,545.67	44,667.08	49,140.00	1,403.00	17,404.47	2,126,737.78
15. If Carryover is allowed, enter line 14 amount here	272,139.86	865,545.67	44,667.08	49,140.00	0.00	0.00	1,417,987.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	285,001.14	110,850.93	100,151.76	0.00	42,924.00	108,362.10	8,398,680.23

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LOCAL PROGRAM NAME	Walden West-Special Events	Walden West	Hewlett Foundation VAPA grant	Texas Instruments Grant #2012-96351	SobratoFamilyFoun dt Grant#2747	ASCD Whole child network grant	Head Start El Camino 1x grant
RESOURCE CODE	9103	9118	9316	9301	9302	9303	9304
REVENUE OBJECT	8689	8689 & others	8689/8699	8689	8689	8689	8699
LOCAL DESCRIPTION (if any)	850-910385	850-8400x0	930-544305,931615	930-544311	930-930293	939-930393	936-930493
AWARD							
1. Prior Year Carryover	13,039.11	296,016.78	60,865.93	93,896.80	36,689.02	1,238.12	
2. a. Current Year Award	18,635.76	3,434,620.79	125,000.00	0.00			80,724.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,635.76	3,434,620.79	125,000.00	0.00	0.00	0.00	80,724.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	31,674.87	3,730,637.57	185,865.93	93,896.80	36,689.02	1,238.12	80,724.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	13,039.11	296,016.78	60,865.93	88,896.80	36,689.02	1,238.12	
6. Cash Received in Current Year	18,635.76	4,058,820.79	125,000.00	5,000.00	0.00	0.00	80,724.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	31,674.87	4,354,837.57	185,865.93	93,896.80	36,689.02	1,238.12	80,724.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,112.53	3,730,637.57	99,236.64	0.00	36,689.02	1,238.12	69,957.17
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,112.53	3,730,637.57	99,236.64	0.00	36,689.02	1,238.12	69,957.17
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	24,562.34	624,200.00	86,629.29	93,896.80	0.00	0.00	10,766.83
a. Unearned Revenue	24,562.34	624,200.00	86,629.29				
b. Accounts Payable				93,896.80			10,766.83
c. Accounts Receivable				0.00			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	24,562.34	0.00	86,629.29	93,896.80	0.00	0.00	10,766.83
15. If Carryover is allowed, enter line 14 amount here	24,562.34		86,629.29	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,112.53	3,730,637.57	99,236.64	0.00	36,689.02	1,238.12	69,957.17

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LOCAL PROGRAM NAME	Head Start POP	Santa Cruz CTY Mental Health Int	Child Signature Program 1st 5	First 5 Inclusion Collabr Grant	Bring Everyone Strength Together	YMCA-FFL	DAIT
RESOURCE CODE	9305	9310	9311	9315	9328	9313	9330
REVENUE OBJECT	8699	8677	8699	8689	8699	8699	8699
LOCAL DESCRIPTION (if any)	936-9305	930-931093	120-507500	930-418070/418071	939-544079	930-544206	930-546410
AWARD							
1. Prior Year Carryover		6,113.46			2,274.40	4,030.78	60,484.28
2. a. Current Year Award	55,440.00		103,076.00	184,505.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	55,440.00	0.00	103,076.00	184,505.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	55,440.00	6,113.46	103,076.00	184,505.00	2,274.40	4,030.78	60,484.28
REVENUES							
5. Unearned Revenue Deferred from Prior Year		6,113.46			2,274.40	4,030.78	60,484.28
6. Cash Received in Current Year	44,186.85	0.00	8,393.22	128,100.50		0.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	44,186.85	6,113.46	8,393.22	128,100.50	2,274.40	4,030.78	60,484.28
EXPENDITURES							
9. Donor-Authorized Expenditures	55,058.38	964.68	50,090.63	181,349.54	2,274.40	0.00	60,484.28
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	55,058.38	964.68	50,090.63	181,349.54	2,274.40	0.00	60,484.28
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,871.53)	5,148.78	(41,697.41)	(53,249.04)	0.00	4,030.78	0.00
a. Unearned Revenue		5,148.78				4,030.78	
b. Accounts Payable							
c. Accounts Receivable	10,871.53	0.00	41,697.41	53,249.04			
14. Unused Grant Award Calculation (line 4 minus line 9)	381.62	5,148.78	52,985.37	3,155.46	0.00	4,030.78	0.00
15. If Carryover is allowed, enter line 14 amount here		5,148.78		0.00		4,030.78	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	55,058.38	964.68	50,090.63	181,349.54	2,274.40	0.00	60,484.28

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

LOCAL PROGRAM NAME	District Fiscal Planning Grant	CCSESA Common Core Standards grant	Hillsdale Site (Dahl) San Jose City	Head Start CSP coaching	Heising-Simons Foundation Grant #2014-42	Intel Foundation Grant #16303329	Packard Foundation Grant #2014-40642
RESOURCE CODE	9331	9332	9335	9341	9344	9345	9347
REVENUE OBJECT	8699	8689	8699	8699	8699	8689	8689
LOCAL DESCRIPTION (if any)	930-546411	930-546900	120-810770	936-934193	936	930-934593	930-934793
AWARD							
1. Prior Year Carryover	1,645.91	2,017.53	21,337.68		16,471.00	20,082.09	10,000.00
2. a. Current Year Award				100,000.00	88,965.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	100,000.00	88,965.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,645.91	2,017.53	21,337.68	100,000.00	105,436.00	20,082.09	10,000.00
REVENUES							
5. Uneamed Revenue Deferred from Prior Year	1,645.91	2,017.53	21,337.68		16,471.00	20,082.09	10,000.00
6. Cash Received in Current Year				76,578.90	45,000.00	(19,584.97)	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,645.91	2,017.53	21,337.68	76,578.90	61,471.00	497.12	10,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,645.91	2,017.53		99,172.50	105,436.00	497.12	10,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,645.91	2,017.53	0.00	99,172.50	105,436.00	497.12	10,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	21,337.68	(22,593.60)	(43,965.00)	0.00	0.00
a. Unearned Revenue			21,337.68				
b. Accounts Payable							
c. Accounts Receivable				22,593.60	43,965.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	21,337.68	827.50	0.00	19,584.97	0.00
15. If Carryover is allowed, enter line 14 amount here			21,337.68	827.50	0.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,645.91	2,017.53	0.00	99,172.50	105,436.00	497.12	10,000.00

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

LOCAL PROGRAM NAME	Sobrato Matching Funds to 9302	CRY-ROP CTE Teach	SVCF xilinx Gr2015 1450585066	First 5 CSP Infant/Toddler	Bechtel Grant - ASAPConnect	MS CA Ed Tech K-12 Voucher Program	Packard Foundation Grant #2015-40752
RESOURCE CODE	9102	9355	9356	9358	9346	9348	9349
REVENUE OBJECT	8677	8677	8689	8699	8689	8699	8689
LOCAL DESCRIPTION (if any)	930-910293	930-935593	930-935693	930-935893	930-934615	939	930-934993
AWARD							
1. Prior Year Carryover	283,544.02				162,674.36	23,992.09	337,279.20
2. a. Current Year Award		20,000.00	1,000.00	4,410.00			
b. Other Adjustments					473.60	899.72	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	20,000.00	1,000.00	4,410.00	473.60	899.72	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	283,544.02	20,000.00	1,000.00	4,410.00	163,147.96	24,891.81	337,279.20
REVENUES							
5. Unearned Revenue Deferred from Prior Year	283,344.02				162,674.36	24,891.81	337,279.20
6. Cash Received in Current Year	200.00	16,600.00	1,000.00		473.60		0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	283,544.02	16,600.00	1,000.00	0.00	163,147.96	24,891.81	337,279.20
EXPENDITURES							
9. Donor-Authorized Expenditures	43,345.78	20,000.00	1,000.00	2,076.12	151,519.45	24,891.81	270,717.67
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	43,345.78	20,000.00	1,000.00	2,076.12	151,519.45	24,891.81	270,717.67
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	240,198.24	(3,400.00)	0.00	(2,076.12)	11,628.51	0.00	66,561.53
a. Unearned Revenue	240,198.24				11,628.51		66,561.53
b. Accounts Payable							
c. Accounts Receivable		3,400.00		2,076.12			
14. Unused Grant Award Calculation (line 4 minus line 9)	240,198.24	0.00	0.00	2,333.88	11,628.51	0.00	66,561.53
15. If Carryover is allowed, enter line 14 amount here	240,198.24	0.00			11,628.51		66,561.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	43,345.78	20,000.00	1,000.00	2,076.12	151,519.45	24,891.81	270,717.67

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

LOCAL PROGRAM NAME	Packard Fndtn Grant #2016-63705	Packard Foundation Grant #2014-39908	CSPP Center Fees	CCTR Center Fees	First 5 CSPP QRIS Block Grant	TOTAL
RESOURCE CODE	9357	9343	9120	9119	9354	
REVENUE OBJECT	8689	8689	8673	8673	8699	
LOCAL DESCRIPTION (if any)	930	930-934393	120-872800	120-872810	120-935412	
AWARD						
1. Prior Year Carryover		187,902.13				1,641,594.69
2. a. Current Year Award	300,000.00		58,986.16	3,637.00	479,677.00	5,058,676.71
b. Other Adjustments						1,373.32
c. Adj Curr Yr Award (sum lines 2a & 2b)	300,000.00	0.00	58,986.16	3,637.00	479,677.00	5,060,050.03
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	300,000.00	187,902.13	58,986.16	3,637.00	479,677.00	6,701,644.72
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	187,902.13				1,637,294.41
6. Cash Received in Current Year	300,000.00		58,986.16	3,637.00	293,832.00	5,245,583.81
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	300,000.00	187,902.13	58,986.16	3,637.00	293,832.00	6,882,878.22
EXPENDITURES						
9. Donor-Authorized Expenditures		88,766.21	58,986.16	3,637.00	172,862.67	5,351,664.89
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	0.00	88,766.21	58,986.16	3,637.00	172,862.67	5,351,664.89
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	300,000.00	99,135.92	0.00	0.00	120,969.33	1,531,213.33
a. Unearned Revenue	300,000.00	99,135.92			120,969.33	1,604,402.40
b. Accounts Payable						104,663.63
c. Accounts Receivable						177,852.70
14. Unused Grant Award Calculation (line 4 minus line 9)	300,000.00	99,135.92	0.00	0.00	306,814.33	1,349,979.83
15. If Carryover is allowed, enter line 14 amount here	300,000.00	99,135.92			306,814.33	1,166,874.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	88,766.21	58,986.16	3,637.00	172,862.67	5,351,664.89

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL Administrative Activities	Child Nutrition: CACFP Cash-in-lieu of Commodities	MEDI-CAL Billing Option	CACFP Claims- Centers & Family day care	Child Nutrition- School Nutrition Programs	TOTAL
	93.778	10.558	93.778	10.558	10.553	
	882	5340	5640	5320	5310	
	8290	8220	8290	8220	8220	
	882	130	882	130	130	
AWARD						
1. Prior Year Restricted Ending Balance	0.00	19,571.67	1,664,040.20			1,683,611.87
2. a. Current Year Award	75,684.25	54,763.47	2,000,000.00	1,047,516.71	157,860.28	3,335,824.71
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,684.25	54,763.47	2,000,000.00	1,047,516.71	157,860.28	3,335,824.71
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	75,684.25	74,335.14	3,664,040.20	1,047,516.71	157,860.28	5,019,436.58
REVENUES						
5. Cash Received in Current Year	75,684.25	49,185.06	1,687,881.71	927,627.01	98,867.85	2,839,245.88
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	5,578.41	312,118.29	119,889.70	58,992.43	496,578.83
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	5,578.41	312,118.29	119,889.70	58,992.43	496,578.83
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	75,684.25	54,763.47	2,000,000.00	1,047,516.71	157,860.28	3,335,824.71
EXPENDITURES						
10. Donor-Authorized Expenditures		74,335.14	1,437,967.94	1,047,516.71	157,860.28	2,717,680.07
11. Non Donor-Authorized Expenditures			203,380.72	0.00		203,380.72
12. Total Expenditures (line 10 plus line 11)	0.00	74,335.14	1,641,348.66	1,047,516.71	157,860.28	2,921,060.79
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	75,684.25	0.00	2,226,072.26	0.00	0.00	2,301,756.51

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	9,030,000.00		9,030,000.00	8,244,429.25	9,952,777.00	7,321,652.25	815,554.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		12,222,000.00	12,222,000.00	3,755,107.92	3,558,107.92	12,419,000.00	3,500,000.00
Net Pension Liability		111,753,000.00	111,753,000.00			111,753,000.00	
Net OPEB Obligation	12,643,648.00		12,643,648.00	4,509,761.00	599,859.10	16,553,549.90	
Compensated Absences Payable	5,109,805.19		5,109,805.19	5,611,545.74	5,109,805.19	5,611,545.74	
Governmental activities long-term liabilities	26,783,453.19	123,975,000.00	150,758,453.19	22,120,843.91	19,220,549.21	153,658,747.89	4,315,554.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2014-15 Actual			2015-16 Actual		
(2014-15 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1 Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	162,964,406.86		162,964,406.86			153,723,360.55
2 Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	85,277,022.23		85,277,022.23			97,981,738.39
3 TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	248,241,429.09	0.00	248,241,429.09			251,705,098.94
PRIOR YEAR GANN ADA						
4 Program ADA (Preload/Line B3, PY column)	345.59		345.59			281.81
5 Other ADA (Preload/Line B4, PY column)	267,546.44		267,546.44			265,723.78
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2014-15			Adjustments to 2015-16		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
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
ADJUSTMENTS TO PRIOR YEAR ADA (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. CURRENT YEAR GANN ADA	2015-16 Annual Report			2016-17 Annual Estimate		
CURRENT YEAR PRDGRAM ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the CDE)						
1 Total County Program ADA (Form A, Line B1d)	281.81		281.81	268.39		268.39
2 Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	239.83		239.83
3 Total Current Year ADA (Lines B1 through B2)	281.81	0.00	281.81	508.22	0.00	508.22
	2015-16 P2 Report			2016-17 P2 Estimate		
CURRENT YEAR OTHER ADA						
4 Total District Gann ADA (District Form GANN, Line B3)			265,723.78			265,723.78
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2015-16 Actual			2016-17 Budget		
1 Homeowners' Exemption (Object 8021)	676,365.17		876,365.17	669,922.00		669,922.00
2 Timber Yield Tax (Object 8022)	9.65		9.65	14.00		14.00
3 Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4 Secured Roll Taxes (Object 8041)	113,668,458.70		113,668,458.70	111,227,798.00		111,227,798.00
5 Unsecured Roll Taxes (Object 8042)	9,372,781.50		9,372,781.50	8,367,328.00		8,367,328.00
6 Prior Years' Taxes (Object 8043)	1,665.94		1,665.94	0.00		0.00
7 Supplemental Taxes (Object 8044)	4,052,615.63		4,052,615.63	2,236,000.00		2,236,000.00
8 Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	117,847,382.00		117,647,382.00	46,000,000.00		46,000,000.00
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)	313.59		313.59	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	6,942,759.64		6,942,759.64	3,257,728.00		3,257,728.00
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)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	252,362,351.82	0.00	252,362,351.82	171,758,790.00	0.00	171,758,790.00

	2016-16 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)	252,362,351.82	0.00	252,362,351.82	171,758,790.00	0.00	171,758,790.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			1,419,599.09			1,557,493.00
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)			1,419,599.09			1,557,493.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	5,226,093.00		5,226,093.00	5,227,375.00		5,227,375.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	5,228,093.00	0.00	5,226,093.00	5,227,375.00	0.00	5,227,375.00
DATA FDR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	220,348,999.82		220,348,999.82	216,253,575.00		216,253,575.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	762,346.21		762,346.21	387,286.00		387,286.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2015-16 Actual			2016-17 Budget
1 Revised Prior Year Program Limit (Lines A1 plus A10)			162,964,406.86			153,723,360.55
2 Inflation Adjustment			1.0382			1.0537
3 Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.8154			1.8034
4 PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			137,957,238.33			292,111,675.26
5 Revised Prior Year Other Services Limit (Lines A2 plus A11)			85,277,022.23			97,981,738.39
6 Inflation Adjustment			1.0382			1.0537
7 Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9932			1.0000
8 PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			87,932,569.17			103,243,357.74
9 PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			225,889,807.50			395,355,033.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			252,362,351.82			171,758,790.00
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			5,227,375.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			762,346.21			317,531.12
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			253,124,698.03			172,076,321.12
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			5,227,375.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			253,124,698.03			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			1,419,599.09			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			251,705,098.94			

	2016-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			25,815,291.44			
16. Apply to Program and Other Services a Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	15,766,122.22		15,766,122.22			
b Other Services Portion of Adjustment (Lines D15 minus D16a)			10,049,169.22			
c Final Program Portion of Limit (Lines D4 plus D16a)			153,723,360.55			
d Final Other Services Portion of Limit (Lines D8 plus D16b)			97,981,738.39			
SUMMARY						
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			251,705,098.94			395,355,033.00
18. Appropriations Subject to the Limit (Line D14d)			251,705,098.94			

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

Tze-Ki Lam
 Gann Contact Person

408-453-6896
 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) 13,594,024.93
- 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) 132,254,249.75

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) 10.28%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
 Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	12,728,581.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,769,353.89
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	617,988.07
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	17,115,923.36
9. Carry-Forward Adjustment (Part IV, Line F)	195,013.45
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,310,936.81

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	76,363,996.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,725,766.25
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	24,872,352.47
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,862,037.72
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,825.44
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	6,773.84
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,259,039.95
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,342,118.44
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,748,660.63
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,393,569.03
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	455,327.85
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)	5,976,162.56
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,927,134.57
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)	160,939,765.52

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)	10.63%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	10.76%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>17,115,923.36</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(70,516.46)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.47%) times Part III, Line B18); zero if negative	<u>195,013.45</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.47%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.55%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>195,013.45</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
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>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>195,013.45</u>

Approved indirect cost rate: 10.47%
 Highest rate used in any program: 10.55%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	217,177.06	22,738.45	10.47%
01	3010	1,547,272.67	161,999.44	10.47%
01	3020	374,609.25	39,515.34	10.55%
01	3025	533,223.48	55,828.50	10.47%
01	3060	3,622,319.27	289,794.67	8.00%
01	3310	2,137,746.89	203,085.90	9.50%
01	3315	87,763.47	8,337.53	9.50%
01	3316	51,605.00	5,402.85	10.47%
01	3320	187,887.69	17,849.31	9.50%
01	3345	1,463.21	139.40	9.53%
01	3385	721,749.76	75,567.24	10.47%
01	3395	2,000.00	209.40	10.47%
01	3410	68,138.18	7,134.07	10.47%
01	4035	31,235.24	3,268.24	10.46%
01	4123	97,316.74	10,189.07	10.47%
01	4203	52,487.10	1,049.74	2.00%
01	4204	169,752.48	17,773.08	10.47%
01	5210	18,151,151.48	1,542,213.18	8.50%
01	5630	65,298.37	6,836.74	10.47%
01	5640	1,070,377.22	112,089.96	10.47%
01	5810	344,211.98	36,039.00	10.47%
01	6010	98,091.88	10,270.22	10.47%
01	6500	74,765,937.63	7,112,589.82	9.51%
01	6510	2,975,078.94	282,632.50	9.50%
01	6515	479,085.00	50,160.00	10.47%
01	6520	126,479.59	13,242.41	10.47%
01	6680	90,659.69	9,492.07	10.47%
01	7366	257,989.63	27,011.51	10.47%
01	7400	13,401.32	1,403.12	10.47%
01	8150	249,334.19	26,105.30	10.47%
01	9010	7,585,575.12	503,762.16	6.64%
12	5025	84,874.87	6,790.13	8.00%
12	5035	311,256.86	24,900.74	8.00%
12	5055	52,451.00	4,196.00	8.00%
12	5810	1,446,610.15	122,961.85	8.50%
12	6045	530.00	42.00	7.92%
12	6052	9,259.28	740.72	8.00%
12	6105	3,394,653.82	271,571.18	8.00%
12	6126	102,639.75	8,211.18	8.00%
12	9010	481,922.83	9,478.59	1.97%
13	5310	658,164.30	33,632.20	5.11%
13	5320	1,222,033.59	62,445.92	5.11%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
13	5340	46,936.68	2,398.46	5.11%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	(0.22)		96,368.32	96,368.10
2. State Lottery Revenue	8560	239,915.51		88,532.60	328,448.11
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		239,915.29	0.00	184,900.92	424,816.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	20,747.81			20,747.81
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	624.53			624.53
4. Books and Supplies	4000-4999	25,546.42		59,681.31	85,227.73
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	170,258.30			170,258.30
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			68,499.00	68,499.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	22,738.45			22,738.45
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		239,915.51	0.00	128,180.31	368,095.82
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	(0.22)	0.00	56,720.61	56,720.39
D. COMMENTS:					
Our North County ROP became a JPA at the beginning of 2009/10. Since then the funding of ROPs are based on the 2007/08 fiscal year (Tier III). The revenue is booked to our COE and the transfer is made to the JPA using object code 7283 and the object code 7281 is used for the transfers to the districts.					

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	220,396,401.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	41,944,022.14
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	12,909.71
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,051,269.14
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,320,862.58
4. Other Transfers Out	All	9200	7200-7299	16,889,187.09
5. Interfund Transfers Out	All	9300	7600-7629	114,468.32
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,271,796.30
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,950,391.07
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				40,610,884.21
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)	All	All	minus 8000-8699	135,139.79
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				137,976,634.70

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		281.81
B. Expenditures per ADA (Line I.E divided by Line II.A)		489,608.72
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	131,929,471.65	381,751.42
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)	131,929,471.65	381,751.42
B. Required effort (Line A.2 times 90%)	118,736,524.49	343,576.28
C. Current year expenditures (Line I.E and Line II.B)	137,976,634.70	489,608.72
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	2,200,538.35	0.00	537,953.16
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undisributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	Description						
0001	105.88	105.88	105.88	105.88	22.03	20.03	
1110							
3100	12.60	12.60	12.60	12.60	0.06	0.06	
3300							
3400							
3500	8.00	8.00	8.00	8.00	53.80	46.97	
3550							
3600	10.00	10.00	10.00	10.00	18.76	0.34	
3700							
3800							
4110							
4610							
4620							
4630							
4760							
4850	3.00	3.00	3.00	3.00			
4900	0.50	0.50	0.50	0.50	34.38	34.38	
5000-5999	183.86	183.86	183.86	183.86	740.31	34.12	61.00
6000							
Other Goals	Description						
7110							
7150							
8100							
8500							
8600					0.11	0.11	
Other Funds	Description						
--							
--	47.12	47.12	47.12	47.12			
--							
C. Total Allocation Factors	370.96	370.96	370.96	370.96	869.95	136.51	61.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	21,008,037.14	55,724.88	21,063,762.02	2,835,578.08	23,899,340.10	
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	
3100	Alternative Schools	3,159,568.65	151.77	3,159,720.42	425,357.73	3,585,078.15	
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	4,350,300.81	136,087.09	4,486,387.90	603,952.10	5,090,340.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	3,083,373.40	47,453.42	3,130,826.82	421,468.11	3,552,294.93	
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	9,699,600.86	0.00	9,699,600.86	1,305,748.50	11,005,349.36	
4900	Other Supplemental Education	4,390,891.59	86,964.20	4,477,855.79	602,803.51	5,080,659.30	
5000-5999	Special Education	94,949,239.71	2,410,567.16	97,359,806.87	13,106,459.06	110,466,265.93	
6000	Regional Occupational Ctr/Prg (ROC/P)	2,951.45	0.00	2,951.45	397.32	3,348.77	
Other Goals							
7110	Nonagency - Educational	5,756,196.57	0.00	5,756,196.57	774,892.20	6,531,088.77	
7150	Nonagency - Other	181,811.42	0.00	181,811.42	24,475.23	206,286.65	
8100	Community Services	12,909.71	0.00	12,909.71	1,737.89	14,647.60	
8500	Child Care and Development Services	84,213.23	0.00	84,213.23	11,336.68	95,549.91	
8600	County Services to Districts	14,050,387.29	1,542.99	14,051,930.28	1,891,653.80	15,943,584.08	
Other Costs							
----	Food Services					557,732.99	557,732.99
----	Enterprise					6,773.84	6,773.84
----	Facilities Acquisition & Construction					3,222,325.99	3,222,325.99
----	Other Outgo					30,619,171.99	30,619,171.99
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,063,932.27		1,063,932.27
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(547,368.97)		(547,368.97)
----	Total County School Service and Charter Schools Funds Expenditures	160,729,481.83	2,738,491.51	163,467,973.34	22,522,423.51	34,406,004.81	220,396,401.66

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	10,716,191.25	2,231,453.78	1,064,861.64	1,719,898.87	3,386,441.12	0.00	0.00			1,709,789.25	179,401.23	21,008,037.14
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	1,975,048.98	122,908.77	8,900.95	299,801.96	696,439.49	0.00	0.00			56,468.50	0.00	3,159,568.65
3300	Independent Study Centers	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
3500	County Community Schools	2,212,022.89	0.00	7,679.52	1,239,555.04	419,022.37	0.00	0.00			472,020.99	0.00	4,350,300.81
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	1,070,864.86	0.00	3,005.00	748,546.53	87,852.71	0.00	0.00			173,104.30	0.00	3,083,373.40
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	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
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	7,655,914.13	880,337.65	153,270.42	142,694.00	867,384.66	0.00	0.00			0.00	0.00	9,699,600.86
4900	Other Supplemental Education	207,139.39	515,220.47	0.00	0.00	45,000.00	0.00	3,537,037.62			86,494.11	0.00	4,390,891.59
5000-5999	Special Education	63,600,598.34	1,936,178.82	59,591.14	6,754,854.12	19,655,499.01	1,409,435.83	0.00			1,257,155.83	275,926.62	94,949,239.71
6000	ROC/P	(0.19)	0.00	0.00	1,654.07	1,850.28	0.00	0.00			(552.71)	0.00	2,951.45
Other Goals													
7110	Nonagency - Educational	0.00	917,333.32	91,503.46	0.00	0.00	0.00	0.00	0.00	4,745,689.49	1,670.30	0.00	5,756,196.57
7150	Nonagency - Other	0.00	181,811.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,811.42
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,909.71	0.00	0.00	0.00	12,909.71
8500	Child Care and Development Services	0.00	84,213.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,213.23
8600	County Services to Districts		9,155,694.04	570,692.03	0.00	47,702.93	0.00			4,221,430.11	54,868.18	0.00	14,050,387.29
Total Direct Charged Costs		88,437,779.65	16,025,151.50	1,959,504.16	10,907,004.59	25,207,192.57	1,409,435.83	3,537,037.62	12,909.71	8,967,119.60	3,811,018.75	455,327.85	160,729,481.83

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	55,724.88	0.00	55,724.88
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	151.77	0.00	151.77
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	0.00	136,087.09	0.00	136,087.09
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	47,453.42	0.00	47,453.42
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	86,964.20	0.00	86,964.20
5000-5999	Special Education (allocated to 5001)	0.00	1,872,614.00	537,953.16	2,410,567.16
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	1,542.99	0.00	1,542.99
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		0.00	2,200,538.35	537,953.16	2,738,491.51

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

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	6,291,635.66
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)	12,858,063.20
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,920,093.62
5	Total Central Administration Costs in County School Service and Charter Schools Funds	23,069,792.48
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	160,729,481.83
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,738,491.51
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	163,467,973.34
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,976,162.56
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,927,134.57
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,903,297.13
D. Total Direct Charged and Allocated Costs (B3 + C5)		171,371,270.47
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		13.46%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	557,732.99				557,732.99
Enterprise (Objects 1000-5999, 6400, and 6500)		6,773.84			6,773.84
Facilities Acquisition & Construction (Objects 1000-6500)			3,222,325.99		3,222,325.99
Other Outgo (Objects 1000-7999)				30,619,171.99	30,619,171.99
Total Other Costs	557,732.99	6,773.84	3,222,325.99	30,619,171.99	34,406,004.81

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	169,095.13	0.00	0.00	(547,368.97)				
Other Sources/Uses Detail					25,000.00	1,684,040.32		
Fund Reconciliation							80,286,121.40	80,374,885.43
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							59,754,630.18	59,590,622.66
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	145,786.87	0.00	448,892.39	0.00	1,569,572.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							365,322.62	134,907.04
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(314,033.34)	98,476.58	0.00	114,468.32	25,000.00		
Other Sources/Uses Detail								
Fund Reconciliation							227,552.55	855,735.94
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 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 SCHEDDL 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 SCHOOLL FACILITIES FUND.								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							8.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8928	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	157.55	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							124,329.05	1,803.73
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	314,033.35	(314,033.34)	547,368.97	(547,368.97)	1,709,040.32	1,709,040.32	120,757,954.80	120,757,954.80

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										2,082
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,069,164.11	163,193.56	0.00	1,940,892.27	1,417,891.17	26,394,082.99	0.00	630,771.30	32,615,995.40
2000-2999	Classified Salaries	2,489,989.97	327,112.92	0.00	1,066,900.23	42,096.70	20,790,455.92	0.00	444,865.31	25,151,321.05
3000-3999	Employee Benefits	1,910,690.68	165,712.70	0.00	1,251,670.02	580,918.48	21,870,988.82	0.00	163,958.96	25,943,939.66
4000-4999	Books and Supplies	169,643.25	2,314.49	0.00	37,048.26	26,096.81	1,142,015.55	0.00	3,488.17	1,380,606.53
5000-5999	Services and Other Operating Expenditures	2,061,110.63	237,764.97	0.00	248,161.85	43,746.40	9,429,886.89	0.00	373,769.62	11,394,440.36
6000-6999	Capital Outlay	6,701.16	0.00	0.00	0.00	1,056.50	72,032.41	0.00		79,790.07
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		8,707,299.80	896,098.64	0.00	4,544,572.63	2,111,806.06	78,689,462.58	0.00	1,616,853.36	96,566,093.07
7310	Transfers of Indirect Costs	7,294,936.09	92,704.39	0.00	432,208.53	32,569.82	376,995.43	0.00		8,229,414.26
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	2,410,567.18								2,410,567.18
Total Indirect Costs and PCR Allocations		9,705,503.27	92,704.39	0.00	432,208.53	32,569.82	376,995.43	0.00	0.00	10,639,981.44
TOTAL COSTS		18,412,803.07	988,803.03	0.00	4,976,781.16	2,144,375.88	79,066,458.01	0.00	1,616,853.36	107,206,074.51
FEDERAL EXPENDITURES (Funds 01, 09, and 82; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	406,779.66	0.00	0.00	0.00	256,084.01	1,621,373.58	0.00	230,590.35	2,514,827.60
2000-2999	Classified Salaries	75,960.55	0.00	0.00	0.00	42,096.70	633,158.47	0.00	48,312.84	799,528.56
3000-3999	Employee Benefits	130,762.70	0.00	0.00	0.00	99,385.26	857,834.83	0.00	41,835.48	1,129,918.27
4000-4999	Books and Supplies	21,369.11	0.00	0.00	0.00	14,255.31	475,539.88	0.00	0.00	511,164.30
5000-5999	Services and Other Operating Expenditures	54,063.42	2,000.00	0.00	0.00	43,646.40	764,202.00	0.00	0.00	963,911.82
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	9,300.23	0.00		9,300.23
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		688,935.44	2,000.00	0.00	0.00	455,467.68	4,361,408.99	0.00	320,738.67	5,828,550.78
7310	Transfers of Indirect Costs	145,328.78	209.40	0.00	0.00	31,729.09	313,623.16	0.00		490,890.43
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		145,328.78	209.40	0.00	0.00	31,729.09	313,623.16	0.00	0.00	490,890.43
TOTAL BEFORE OBJECT 8980		834,264.22	2,209.40	0.00	0.00	487,196.77	4,675,032.15	0.00	320,738.67	6,319,441.21
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									27,401.00
TOTAL COSTS										6,292,040.21

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,662,384.45	163,193.56	0.00	1,940,892.27	1,161,807.16	24,772,709.41	0.00	400,180.95	30,101,167.80
2000-2999	Classified Salaries	2,414,029.42	327,112.92	0.00	1,066,800.23	0.00	20,147,297.45	0.00	396,552.47	24,351,792.49
3000-3999	Employee Benefits	1,779,927.98	165,712.70	0.00	1,251,670.02	481,533.22	21,013,153.99	0.00	122,123.48	24,814,121.39
4000-4999	Books and Supplies	148,274.14	2,314.49	0.00	37,048.26	11,841.50	666,475.67	0.00	3,488.17	869,442.23
5000-5999	Services and Other Operating Expenditures	2,007,047.21	235,764.97	0.00	248,161.85	100.00	7,665,684.89	0.00	373,769.62	10,530,528.54
6000-6999	Capital Outlay	6,701.16	0.00	0.00	0.00	1,056.50	62,732.18	0.00		70,489.84
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	8,018,364.38	894,098.64	0.00	4,544,572.63	1,656,338.38	74,328,053.59	0.00	1,296,114.69	90,737,542.29
7310	Transfers of Indirect Costs	7,149,607.31	92,494.99	0.00	432,208.53	840.73	63,372.27	0.00		7,738,523.83
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	2,410,567.18								2,410,567.18
	Total Indirect Costs and PCR Allocations	9,560,174.49	92,494.99	0.00	432,208.53	840.73	63,372.27	0.00	0.00	10,149,091.01
	TOTAL BEFORE OBJECT 8980	17,578,538.85	986,593.63	0.00	4,976,781.16	1,657,179.11	74,391,425.86	0.00	1,296,114.69	100,886,633.30
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									27,401.00
	TOTAL COSTS									100,914,034.30
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	16,915.00	0.00	53,611.46	0.00	33,707.81	0.00	137,366.45	241,600.72
2000-2999	Classified Salaries	787,810.84	0.00	0.00	102,962.75	0.00	2,180.28	0.00	172,986.88	1,065,940.75
3000-3999	Employee Benefits	417,873.32	2,324.14	0.00	79,331.10	0.00	2,849.68	0.00	46,553.00	548,931.24
4000-4999	Books and Supplies	94,179.16	0.00	0.00	9,063.57	0.00	45,989.23	0.00	1,304.63	150,536.59
5000-5999	Services and Other Operating Expenditures	33,146.45	85,375.09	0.00	6,071.05	0.00	244,982.85	0.00	178,666.34	548,241.78
6000-6999	Capital Outlay	6,701.16	0.00	0.00	0.00	0.00	0.00	0.00		6,701.16
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,339,710.93	104,614.23	0.00	251,039.93	0.00	329,709.85	0.00	536,877.30	2,561,952.24
7310	Transfers of Indirect Costs	142,432.88	10,953.27	0.00	23,848.79	0.00	27,096.92	0.00		204,331.86
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	142,432.88	10,953.27	0.00	23,848.79	0.00	27,096.92	0.00	0.00	204,331.86
	TOTAL BEFORE OBJECT 8980	1,482,143.81	115,567.50	0.00	274,888.72	0.00	356,806.77	0.00	536,877.30	2,766,284.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									27,401.00
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)									1,164,437.99
	TOTAL COSTS									3,958,123.09

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

2014-15 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	94,458,648.94	4,141,163.29
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	94,458,648.94	4,141,163.29
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	<u>2,069.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	2,069.00	

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

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

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

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

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

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

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	107,206,074.51		
b. Less: Expenditures paid from federal sources	6,292,040.21		
c. Expenditures paid from state and local sources	100,914,034.30	94,458,648.94	
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	100,914,034.30	94,458,648.94	6,455,385.36
d. Special education unduplicated pupil count	2,082	2,069	
e. Per capita state and local expenditures (A1c/A1d)	48,469.76	45,654.25	2,815.51

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	100,914,034.30		
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	100,914,034.30	0.00	100,914,034.30
b. Special education unduplicated pupil count	2,082		
c. Per capita state and local expenditures (A2a/A2b)	48,469.76	0.00	48,469.76

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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1 Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a Expenditures paid from local sources	3,958,123.09	4,141,163.29	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	3,958,123.09	4,141,163.29	(183,040.20)
b. Per capita local expenditures (B1a/A1d)	1,901.12	2,001.53	(100.41)

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

	Actual FY 2015-16	Most Recent FY	Difference
2 Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a Expenditures paid from local sources	3,958,123.09		
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	3,958,123.09	0.00	3,958,123.09
b. Special education unduplicated pupil count	2,082		
c Per capita local expenditures (B2a/B2b)	1,901.12	0.00	1,901.12

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

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 Title

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,082
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,167,047.00	164,299.00	0.00	2,025,585.00	1,456,041.00	27,405,900.00	0.00	630,771.30	33,849,643.30
2000-2999	Classified Salaries	2,565,843.00	295,421.00	0.00	1,067,683.00	53,144.00	21,376,862.00	0.00	444,865.31	25,803,818.31
3000-3999	Employee Benefits	2,041,321.00	164,853.00	0.00	1,340,813.00	562,137.00	26,666,487.00	0.00	163,958.96	30,939,569.96
4000-4999	Books and Supplies	1,002,202.00	15,992.00	0.00	371,232.00	78,541.00	1,062,993.00	0.00	3,488.17	2,534,448.17
5000-5999	Services and Other Operating Expenditures	2,255,848.00	206,663.00	0.00	365,149.00	38,992.00	9,021,719.00	0.00	373,769.62	12,262,140.62
6000-6999	Capital Outlay	11,684.00	0.00	0.00	0.00	8,000.00	109,840.00	0.00		129,524.00
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	10,043,945.00	847,228.00	0.00	5,170,462.00	2,196,855.00	85,643,801.00	0.00	1,616,853.36	105,619,144.36
7310	Transfers of indirect Costs	7,191,009.00	92,490.00	0.00	455,946.00	28,031.00	397,976.00	0.00		8,165,452.00
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	7,191,009.00	92,490.00	0.00	455,946.00	28,031.00	397,976.00	0.00	0.00	8,165,452.00
	TOTAL CDSTS	17,234,954.00	939,718.00	0.00	5,626,408.00	2,224,886.00	86,041,777.00	0.00	1,616,853.36	113,684,596.36
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 8000-9999)									
1000-1999	Certificated Salaries	1,731,529.00	164,299.00	0.00	2,025,585.00	1,198,097.00	25,879,693.00	0.00	400,180.95	31,399,383.95
2000-2999	Classified Salaries	2,534,445.00	295,421.00	0.00	1,067,683.00	0.00	20,728,387.00	0.00	396,552.47	25,022,488.47
3000-3999	Employee Benefits	1,897,605.00	164,853.00	0.00	1,340,813.00	447,693.00	25,737,066.00	0.00	122,123.48	29,710,153.48
4000-4999	Books and Supplies	976,072.00	15,992.00	0.00	371,232.00	23,000.00	600,910.00	0.00	3,488.17	1,990,694.17
5000-5999	Services and Other Operating Expenditures	2,135,742.00	206,663.00	0.00	365,149.00	250.00	7,915,736.00	0.00	373,769.62	10,997,309.62
6000-6999	Capital Outlay	11,684.00	0.00	0.00	0.00	8,000.00	77,840.00	0.00		97,524.00
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	9,287,077.00	847,228.00	0.00	5,170,462.00	1,677,040.00	80,939,632.00	0.00	1,296,114.69	99,217,553.89
7310	Transfers of indirect Costs	7,058,737.00	92,490.00	0.00	455,946.00	0.00	70,295.00	0.00		7,677,468.00
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	7,058,737.00	92,490.00	0.00	455,946.00	0.00	70,295.00	0.00	0.00	7,677,468.00
	TOTAL BEFORE OBJECT 8980	16,345,814.00	939,718.00	0.00	5,626,408.00	1,677,040.00	81,009,927.00	0.00	1,296,114.69	106,895,021.69
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									106,895,021.69

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	18,020.00	0.00	729,321.00	0.00	25,000.00	0.00	137,366.45	909,707.45
2000-2999	Classified Salaries	805,708.00	0.00	0.00	219,721.00	0.00	0.00	0.00	172,986.88	1,198,415.88
3000-3999	Employee Benefits	469,203.00	2,476.00	0.00	417,116.00	0.00	754.00	0.00	46,553.00	936,102.00
4000-4999	Books and Supplies	162,216.00	0.00	0.00	36,073.00	0.00	73,476.00	0.00	1,304.63	273,069.63
5000-5999	Services and Other Operating Expenditures	62,975.00	6,322.00	0.00	68,763.00	0.00	120,664.00	0.00	178,666.34	437,390.34
6000-6999	Capital Outlay	11,684.00	0.00	0.00	0.00	0.00	0.00	0.00		11,684.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,511,786.00	26,818.00	0.00	1,470,994.00	0.00	219,894.00	0.00	536,877.30	3,766,369.30
7310	Transfers of Indirect Costs	162,611.00	2,907.00	0.00	125,035.00	0.00	21,493.00	0.00		312,046.00
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	162,611.00	2,907.00	0.00	125,035.00	0.00	21,493.00	0.00	0.00	312,046.00
	TOTAL BEFORE OBJECT 8980	1,674,397.00	29,725.00	0.00	1,596,029.00	0.00	241,387.00	0.00	536,877.30	4,078,415.30
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,050,668.00
	TOTAL COSTS									5,129,083.30

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT									2,082	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	2,069,164.11	163,193.56	0.00	1,940,892.27	1,417,891.17	26,394,082.99	0.00	630,771.30	32,615,995.40	
2000-2999	Classified Salaries	2,489,989.97	327,112.92	0.00	1,066,800.23	42,096.70	20,780,455.92	0.00	444,885.31	25,151,321.05	
3000-3999	Employee Benefits	1,910,690.68	165,712.70	0.00	1,251,670.02	580,918.48	21,870,988.82	0.00	163,958.96	25,943,939.66	
4000-4999	Books and Supplies	169,643.25	2,314.49	0.00	37,048.26	26,096.81	1,142,015.55	0.00	3,488.17	1,380,606.53	
5000-5999	Services and Other Operating Expenditures	2,061,110.63	237,764.97	0.00	248,161.85	43,746.40	8,429,886.89	0.00	373,769.62	11,394,440.36	
6000-6999	Capital Outlay	6,701.16	0.00	0.00	0.00	1,056.50	72,032.41	0.00		79,790.07	
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	8,707,299.80	896,098.64	0.00	4,544,572.63	2,111,806.06	78,689,462.58	0.00	1,616,853.36	96,566,093.07	
7310	Transfers of Indirect Costs	7,294,936.09	92,704.39	0.00	432,208.53	32,569.82	376,995.43	0.00		8,229,414.26	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	2,410,567.18								2,410,567.18	
	Total Indirect Costs	7,294,936.09	92,704.39	0.00	432,208.53	32,569.82	376,995.43	0.00	0.00	8,229,414.26	
	TOTAL COSTS	16,002,235.89	988,803.03	0.00	4,976,781.16	2,144,375.88	79,066,458.01	0.00	1,616,853.36	104,795,507.33	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	406,779.66	0.00	0.00	0.00	256,084.01	1,621,373.58	0.00	230,590.35	2,514,827.60	
2000-2999	Classified Salaries	75,960.55	0.00	0.00	0.00	42,096.70	633,158.47	0.00	48,312.84	799,528.56	
3000-3999	Employee Benefits	130,762.70	0.00	0.00	0.00	99,385.26	857,834.83	0.00	41,835.48	1,129,818.27	
4000-4999	Books and Supplies	21,369.11	0.00	0.00	0.00	14,255.31	475,539.88	0.00		511,164.30	
5000-5999	Services and Other Operating Expenditures	54,063.42	2,000.00	0.00	0.00	43,646.40	764,202.00	0.00		863,911.82	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	9,300.23	0.00		9,300.23	
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	688,935.44	2,000.00	0.00	0.00	455,467.68	4,361,408.99	0.00	320,738.67	5,828,550.78	
7310	Transfers of Indirect Costs	145,328.78	209.40	0.00	0.00	31,729.09	313,623.16	0.00		490,890.43	
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	145,328.78	209.40	0.00	0.00	31,729.09	313,623.16	0.00	0.00	490,890.43	
	TOTAL BEFORE OBJECT 8980	834,264.22	2,209.40	0.00	0.00	487,196.77	4,675,032.15	0.00	320,738.67	6,319,441.21	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										27,401.00
	TOTAL COSTS										6,292,040.21

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)	Spac. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spac. Education, Ages 5-22 Nonsavereyly Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-6999)										
1000-1999	Certificated Salaries	1,662,384.45	163,193.56	0.00	1,940,892.27	1,161,607.16	24,772,709.41	0.00	400,180.95	30,101,167.80
2000-2999	Classified Salaries	2,414,029.42	327,112.92	0.00	1,066,800.23	0.00	20,147,297.45	0.00	396,552.47	24,351,792.49
3000-3999	Employee Benefits	1,779,927.98	165,712.70	0.00	1,251,670.02	481,533.22	21,013,153.99	0.00	122,123.48	24,814,121.39
4000-4999	Books and Supplies	148,274.14	2,314.49	0.00	37,048.26	11,841.50	666,475.67	0.00	3,488.17	869,442.23
5000-5999	Services and Other Operating Expenditures	2,007,047.21	235,784.97	0.00	248,161.85	100.00	7,665,684.89	0.00	373,769.62	10,530,528.54
6000-6999	Capital Outlay	6,701.16	0.00	0.00	0.00	1,056.50	62,732.18	0.00		70,489.84
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	8,018,364.36	894,096.64	0.00	4,544,572.63	1,656,338.38	74,328,053.59	0.00	1,296,114.69	90,737,542.29
7310	Transfers of Indirect Costs	7,149,607.31	92,494.99	0.00	432,208.53	840.73	63,372.27	0.00		7,738,523.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,410,567.18								2,410,567.18
	Total Indirect Costs	7,149,607.31	92,494.99	0.00	432,208.53	840.73	63,372.27	0.00	0.00	7,738,523.83
	TOTAL BEFDRE OBJECT 8980	15,167,971.67	986,593.63	0.00	4,976,781.16	1,657,179.11	74,391,425.86	0.00	1,296,114.69	98,476,066.12
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									27,401.00
	TOTAL COSTS									98,503,467.12
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	16,915.00	0.00	53,611.46	0.00	33,707.81	0.00	137,366.45	241,600.72
2000-2999	Classified Salaries	787,810.84	0.00	0.00	102,962.75	0.00	2,180.28	0.00	172,986.88	1,065,940.75
3000-3999	Employee Benefits	417,873.32	2,324.14	0.00	79,331.10	0.00	2,849.66	0.00	46,553.00	548,931.24
4000-4999	Books and Supplies	94,179.18	0.00	0.00	9,063.57	0.00	45,989.23	0.00	1,304.63	150,536.59
5000-5999	Services and Dther Operating Expenditures	33,146.45	85,375.09	0.00	6,071.05	0.00	244,982.85	0.00	178,688.34	548,241.78
6000-6999	Capital Outlay	6,701.16	0.00	0.00	0.00	0.00	0.00	0.00		6,701.16
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,339,710.93	104,614.23	0.00	251,039.93	0.00	329,709.85	0.00	536,677.30	2,561,952.24
7310	Transfers of Indirect Costs	142,432.88	10,953.27	0.00	23,846.79	0.00	27,096.92	0.00		204,331.86
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	142,432.88	10,953.27	0.00	23,846.79	0.00	27,096.92	0.00	0.00	204,331.86
	TOTAL BEFORE OBJECT 8980	1,482,143.81	115,567.50	0.00	274,886.72	0.00	356,806.77	0.00	536,677.30	2,766,284.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									27,401.00
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)									1,164,437.99
	TOTAL COSTS									3,958,123.09

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

SELPA: (??)

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/subsequyrtrckwrksht.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>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

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</u> (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)	<u>0.00</u> (b)	_____

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

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

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	113,684,596.36		
b. Less: Expenditures paid from federal sources	6,789,574.67		
c. Expenditures paid from state and local sources	106,895,021.69	98,503,467.12	
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	106,895,021.69	98,503,467.12	8,391,554.57
d. Special education unduplicated pupil count	2,082	2,082	
e. Per capita state and local expenditures (A1c/A1d)	51,342.47	47,311.94	4,030.53

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

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY" enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	106,895,021.69		
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	106,895,021.69	0.00	106,895,021.69
b. Special education unduplicated pupil count	2,082		
c. Per capita state and local expenditures (A2a/A2b)	51,342.47	0.00	51,342.47

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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a Expenditures paid from local sources	5,129,083.30	3,958,123.09	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,129,083.30	3,958,123.09	1,170,960.21
b. Per capita local expenditures (B1a/A1d)	2,463.54	1,901.12	562.42

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

	Budget FY 2016-17	Most Recent FY	Difference
2 Under "Most Recent FY" enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a Expenditures paid from local sources	5,129,083.30		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,129,083.30	0.00	5,129,083.30
b. Special education unduplicated pupil count	2,082		
c Per capita local expenditures (B2a/B2b)	2,463.54	0.00	2,463.54

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.

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Unaudited Actuals
2015-16 Unaudited Actuals
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6355	8590	-44,900.00

Explanation:Due to prior year adjustment.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	6355	-44,900.00

Explanation:Due to prior year adjustment

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

IC-PCT = (W) = The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 10.63%
Explanation: We are self funded with insurance groups in Workers' Compensation, Dental, Vision, Management Disability and OPEB and use our annual actuarial studies to project budgets and retain a reserve.

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

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

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

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

IC-EXCEEDS-LEA-RATE = (W) = The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes. EXCEPTION

Explanation: Due to RSDSS grant adjustment for prior years in FY2015/16. Adjustment made by CDE resulted in higher indirect rate.

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

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

PCR-GF-EXPENDITURES = (F) = Total Costs by Program in Form PCR, Column 6 should

agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.
PASSED

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

Checks Completed.

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Unaudited Actuals
2016-17 Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS= On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.