North Monterey County

Unified School District



UNAUDITED ACTUALS

2015-2016

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2015-16 Unaudited Actuals	2016-17 Budget
CA	Unaudited Actuals Certification	S	
01	General Fund/County School Service Fund	GS	GS
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
51	Bond Interest and Redemption Fund	G	G
56	Debt Service Fund	G	G
67	Self-Insurance Fund	G	G
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities Appropriations Limit Calculations	S	
GANN	Indirect Cost Rate Worksheet	GS	GS
ICR	Lottery Report	GS	
L		GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SIAA	Summary of Interfund Activities - Actuals	G	
SEMA	Special Education Maintenance of Effort	G	
SEMB	Special Education Maintenance of Effort Comparison	G	G
	Technical Review Checks		

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____ Date of Meeting: Sep 15, 2016
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

Signed _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
Colleen Stanley	Danica Salazar
Name	Name
Executive Director of Finance	Director of Fiscal Services
Title	Title
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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.69%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$26,753,253.33
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$26,753,253.33
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	6.33%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	40,486,718.75	0.00	40,486,718.75	43,294,924.00	0.00	43,294,924.00	6.9%
2) Federal Revenue		8100-8299	173,470.58	3,462,057.55	3,635,528.13	10,000.00	2,871,947.00	2,881,947.00	-20.7%
3) Other State Revenue		8300-8599	3,097,755.84	3,209,250.66	6,307,006.50	1,744,269.00	2,394,998.00	4,139,267.00	-34.4%
4) Other Local Revenue		8600-8799	621,083.49	2,408,506.89	3,029,590.38	382,527.00	1,733,271.00	2,115,798.00	-30.2%
5) TOTAL, REVENUES			44,379,028.66	9,079,815.10	53,458,843.76	45,431,720.00	7,000,216.00	52,431,936.00	-1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,407,309.17	3,069,786.91	20,477,096.08	18,907,692.00	3,108,985.00	22,016,677.00	7.5%
2) Classified Salaries		2000-2999	5,659,102.46	2,766,614.48	8,425,716.94	6,622,644.00	2,713,822.00	9,336,466.00	10.8%
3) Employee Benefits		3000-3999	6,716,356.19	2,776,079.51	9,492,435.70	8,391,387.00	3,520,822.00	11,912,209.00	25.5%
4) Books and Supplies		4000-4999	3,016,970.83	1,128,313.68	4,145,284.51	2,062,555.00	925,963.00	2,988,518.00	-27.9%
5) Services and Other Operating Expenditures		5000-5999	2,269,578.96	2,034,590.40	4,304,169.36	3,222,855.00	1,325,382.00	4,548,237.00	5.7%
6) Capital Outlay		6000-6999	656,534.00	394,682.75	1,051,216.75	270,000.00	199,132.00	469,132.00	-55.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	141,611.74	1,316,231.74	1,457,843.48	629,887.00	1,420,628.00	2,050,515.00	40.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(391,941.89)	179,244.40	(212,697.49)	(386,014.00)	154,384.00	(231,630.00)	8.9%
9) TOTAL, EXPENDITURES			35,475,521.46	13,665,543.87	49,141,065.33	39,721,006.00	13,369,118.00	53,090,124.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,903,507.20	(4,585,728.77)	4,317,778.43	5,710,714.00	(6,368,902.00)	(658,188.00)	-115.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	190,938.38	0.00	190,938.38	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	500,000.00	574,755.00	1,074,755.00	60,000.00	0.00	60,000.00	-94.4%
2) Other Sources/Uses									
a) Sources		8930-8979	49,051.26	0.00	49,051.26	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,552,032.81)	5,552,032.81	0.00	(6,233,902.00)	6,233,902.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,812,043.17)	4,977,277.81	(834,765.36)	(6,293,902.00)	6,233,902.00	(60,000.00)	-92.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,091,464.03	391,549.04	3,483,013.07	(583,188.00)	(135,000.00)	(718,188.00)	-120.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,403,529.96	1,352,663.39	6,756,193.35	8,494,993.99	1,744,212.43	10,239,206.42	51.6%
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)			5,403,529.96	1,352,663.39	6,756,193.35	8,494,993.99	1,744,212.43	10,239,206.42	51.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,403,529.96	1,352,663.39	6,756,193.35	8,494,993.99	1,744,212.43	10,239,206.42	51.6%
2) Ending Balance, June 30 (E + F1e)			8,494,993.99	1,744,212.43	10,239,206.42	7,911,805.99	1,609,212.43	9,521,018.42	-7.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	9,454.00	9,454.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,734,758.43	1,734,758.43	0.00	1,744,212.43	1,744,212.43	0.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,990,693.99	0.00	6,990,693.99	6,312,205.99	0.00	6,312,205.99	-9.7%
Supp/Conc 1516 Orders rcv\x27d in 161	0000	9780	*203,093.00*		*203,093.00*				
One-Time $: 1516 planned expense	0000	9780	*1,135,217.95*		*1,135,217.95*				
ROP equip 1516 carryover	0000	9780	*110,236.00*		*110,236.00*				
Credit Recovery Program	0000	9780	*138,892.00*		*138,892.00*				
2 yr Salary Incr All Grps	0000	9780	*1,432,000.00*		*1,432,000.00*				
SpEd Transition Vans	0000	9780	*80,000.00*		*80,000.00*				
Bus Replacements	0000	9780	*430,000.00*		*430,000.00*				
Addl 1617 Teachers due to growth	0000	9780	*180,000.00*		*180,000.00*				
SpEd Contingency 5.5%	0000	9780	*352,447.00*		*352,447.00*				
PERS/STRS Incr 1718 thru 1920	0000	9780	*1,635,113.00*		*1,635,113.00*				
1718 Deficit Spending	0000	9780	*1,068,596.50*		*1,068,596.50*				
Athletic Equip/Mat\x27ls carryover	1100	9780	*225,098.54*		*225,098.54*				
Supp/Conc 1516 orders rec\x27d in 161	0000	9780				*203,093.00*		*203,093.00*	
One-Time $: 1516 planned expense	0000	9780				*1,135,217.95*		*1,135,217.95*	

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ROP equip 1516 carryover	0000	9780				*110,236.00*		*110,236.00*	
Credit Recovery Program	0000	9780				*138,892.00*		*138,892.00*	
2 yr Salary Incr All Grps	0000	9780				*1,432,000.00*		*1,432,000.00*	
SpEd Transition Vans	0000	9780				*80,000.00*		*80,000.00*	
Bus Replacements	0000	9780				*430,000.00*		*430,000.00*	
Addl 1617 Teachers due to growth	0000	9780				*180,000.00*		*180,000.00*	
SpEd Contingency 5.5%	0000	9780				*352,447.00*		*352,447.00*	
PERS/STRS Incr 1718 thru 1920	0000	9780				*1,635,113.00*		*1,635,113.00*	
New Text Adoption Grd K-12	0000	9780				*390,108.50*		*390,108.50*	
Athletic Equip/mat\x27ls carryover	1100	9780				*225,098.54*		*225,098.54*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,499,300.00	0.00	1,499,300.00	1,594,600.00	0.00	1,594,600.00	6.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(135,000.00)	(135,000.00)	New

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,587,759.96	1,663,859.15	13,251,619.11				
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	5,000.00	0.00	5,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	2,655.26	168,060.95	170,716.21				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	414,193.09	972,405.03	1,386,598.12				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	163,676.80	0.00	163,676.80				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	9,454.00	9,454.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,173,285.11	2,813,779.13	14,987,064.24				
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	3,002,032.48	633,528.35	3,635,560.83				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	676,258.64	0.00	676,258.64				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	436,038.35	436,038.35				
6) TOTAL, LIABILITIES			3,678,291.12	1,069,566.70	4,747,857.82				
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									

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(must agree with line F2) (G9 + H2) - (I6 + J2)			8,494,993.99	1,744,212.43	10,239,206.42				

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LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	19,727,206.44	0.00	19,727,206.44	23,026,809.00	0.00	23,026,809.00	16.7%
Education Protection Account State Aid - Current Year		8012	5,974,745.00	0.00	5,974,745.00	5,808,046.00	0.00	5,808,046.00	-2.8%
State Aid - Prior Years		8019	(8,327.00)	0.00	(8,327.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	71,441.28	0.00	71,441.28	71,441.00	0.00	71,441.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	12,885,729.22	0.00	12,885,729.22	12,694,168.00	0.00	12,694,168.00	-1.5%
Unsecured Roll Taxes		8042	491,496.85	0.00	491,496.85	499,336.00	0.00	499,336.00	1.6%
Prior Years' Taxes		8043	123,862.76	0.00	123,862.76	123,713.00	0.00	123,713.00	-0.1%
Supplemental Taxes		8044	281,350.75	0.00	281,350.75	225,730.00	0.00	225,730.00	-19.8%
Education Revenue Augmentation Fund (ERAF)		8045	593,491.07	0.00	593,491.07	314,758.00	0.00	314,758.00	-47.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	928,365.87	0.00	928,365.87	1,030,923.00	0.00	1,030,923.00	11.0%
Penalties and Interest from Delinquent Taxes		8048	17,356.51	0.00	17,356.51	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			41,086,718.75	0.00	41,086,718.75	43,794,924.00	0.00	43,794,924.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(600,000.00)		(600,000.00)	(500,000.00)		(500,000.00)	-16.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			40,486,718.75	0.00	40,486,718.75	43,294,924.00	0.00	43,294,924.00	6.9%
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	735,596.00	735,596.00	0.00	735,596.00	735,596.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,251,208.65	1,251,208.65		975,636.00	975,636.00	-22.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		199,866.55	199,866.55		206,664.00	206,664.00	3.4%
NCLB: Title III, Immigrant Education Program	4201	8290		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		234,314.06	234,314.06		182,542.00	182,542.00	-22.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		1,006,499.19	1,006,499.19		734,429.00	734,429.00	-27.0%
Vocational and Applied Technology Education	3500-3699	8290		39,735.01	39,735.01		37,080.00	37,080.00	-6.7%
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	173,470.58	(5,161.91)	168,308.67	10,000.00	0.00	10,000.00	-94.1%
TOTAL, FEDERAL REVENUE			173,470.58	3,462,057.55	3,635,528.13	10,000.00	2,871,947.00	2,881,947.00	-20.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,399,673.00	0.00	2,399,673.00	1,175,495.00	0.00	1,175,495.00	-51.0%
Lottery - Unrestricted and Instructional Materials		8560	686,001.44	246,548.47	932,549.91	554,274.00	147,420.00	701,694.00	-24.8%
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		517,377.33	517,377.33		518,298.00	518,298.00	0.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		686.86	686.86		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
California Clean Energy Jobs Act	6230	8590		179,243.00	179,243.00		179,000.00	179,000.00	-0.1%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,081.40	2,265,395.00	2,277,476.40	14,500.00	1,550,280.00	1,564,780.00	-31.3%
TOTAL, OTHER STATE REVENUE			3,097,755.84	3,209,250.66	6,307,006.50	1,744,269.00	2,394,998.00	4,139,267.00	-34.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & 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	188,037.64	0.00	188,037.64	170,000.00	0.00	170,000.00	-9.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	35,812.92	0.00	35,812.92	29,139.00	0.00	29,139.00	-18.6%
Interest		8660	143,716.97	261.62	143,978.59	55,400.00	200.00	55,600.00	-61.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,247.59	(112.54)	4,135.05	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,100.00	0.00	3,100.00	3,100.00	0.00	3,100.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	246,168.37	620,427.81	866,596.18	124,888.00	0.00	124,888.00	-85.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,787,930.00	1,787,930.00		1,733,071.00	1,733,071.00	-3.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			621,083.49	2,408,506.89	3,029,590.38	382,527.00	1,733,271.00	2,115,798.00	-30.2%
TOTAL, REVENUES			44,379,028.66	9,079,815.10	53,458,843.76	45,431,720.00	7,000,216.00	52,431,936.00	-1.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,838,853.09	2,450,433.96	16,289,287.05	15,195,981.00	2,457,772.00	17,653,753.00	8.4%
Certificated Pupil Support Salaries		1200	1,113,741.69	303,437.65	1,417,179.34	1,067,110.00	302,445.00	1,369,555.00	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,232,533.09	315,850.50	2,548,383.59	2,544,552.00	346,268.00	2,890,820.00	13.4%
Other Certificated Salaries		1900	222,181.30	64.80	222,246.10	100,049.00	2,500.00	102,549.00	-53.9%
TOTAL, CERTIFICATED SALARIES			17,407,309.17	3,069,786.91	20,477,096.08	18,907,692.00	3,108,985.00	22,016,677.00	7.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	163,177.15	1,571,495.75	1,734,672.90	237,431.00	1,458,867.00	1,696,298.00	-2.2%
Classified Support Salaries		2200	2,751,678.10	721,089.71	3,472,767.81	3,080,164.00	757,938.00	3,838,102.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	477,236.74	122,654.76	599,891.50	545,527.00	123,580.00	669,107.00	11.5%
Clerical, Technical and Office Salaries		2400	1,876,355.69	206,312.61	2,082,668.30	2,284,692.00	229,687.00	2,514,379.00	20.7%
Other Classified Salaries		2900	390,654.78	145,061.65	535,716.43	474,830.00	143,750.00	618,580.00	15.5%
TOTAL, CLASSIFIED SALARIES			5,659,102.46	2,766,614.48	8,425,716.94	6,622,644.00	2,713,822.00	9,336,466.00	10.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,777,450.87	1,489,409.30	3,266,860.17	2,350,521.00	1,954,325.00	4,304,846.00	31.8%
PERS		3201-3202	615,097.08	261,164.33	876,261.41	875,522.00	346,692.00	1,222,214.00	39.5%
OASDI/Medicare/Alternative		3301-3302	654,508.63	241,252.41	895,761.04	745,510.00	237,953.00	983,463.00	9.8%
Health and Welfare Benefits		3401-3402	2,928,865.37	610,956.59	3,539,821.96	3,661,123.00	811,101.00	4,472,224.00	26.3%
Unemployment Insurance		3501-3502	11,768.62	2,929.37	14,697.99	12,928.00	2,969.00	15,897.00	8.2%
Workers' Compensation		3601-3602	661,033.40	170,367.51	831,400.91	742,819.00	167,782.00	910,601.00	9.5%
OPEB, Allocated		3701-3702	67,137.28	0.00	67,137.28	2,964.00	0.00	2,964.00	-95.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	494.94	0.00	494.94	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			6,716,356.19	2,776,079.51	9,492,435.70	8,391,387.00	3,520,822.00	11,912,209.00	25.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	269,704.83	250,539.52	520,244.35	286,470.00	152,620.00	439,090.00	-15.6%
Books and Other Reference Materials		4200	162,473.91	143,847.64	306,321.55	231,095.00	9,450.00	240,545.00	-21.5%
Materials and Supplies		4300	1,032,168.87	521,975.68	1,554,144.55	1,102,631.00	702,027.00	1,804,658.00	16.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	1,552,623.22	211,950.84	1,764,574.06	442,359.00	61,866.00	504,225.00	-71.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,016,970.83	1,128,313.68	4,145,284.51	2,062,555.00	925,963.00	2,988,518.00	-27.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	315,462.09	315,462.09	0.00	286,675.00	286,675.00	-9.1%
Travel and Conferences		5200	87,284.05	118,105.79	205,389.84	187,977.00	88,736.00	276,713.00	34.7%
Dues and Memberships		5300	32,407.56	1,252.00	33,659.56	26,775.00	0.00	26,775.00	-20.5%
Insurance		5400 - 5450	388,050.96	0.00	388,050.96	340,386.00	0.00	340,386.00	-12.3%
Operations and Housekeeping Services		5500	715,816.69	0.00	715,816.69	755,100.00	0.00	755,100.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,594.77	266,125.55	418,720.32	318,313.00	158,650.00	476,963.00	13.9%
Transfers of Direct Costs		5710	(61,997.69)	61,997.69	0.00	(41,500.00)	41,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,505.04)	4,693.19	1,188.15	(8,400.00)	0.00	(8,400.00)	-807.0%
Professional/Consulting Services and Operating Expenditures		5800	868,382.42	1,257,120.31	2,125,502.73	1,480,755.00	741,971.00	2,222,726.00	4.6%
Communications		5900	90,545.24	9,833.78	100,379.02	163,449.00	7,850.00	171,299.00	70.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,269,578.96	2,034,590.40	4,304,169.36	3,222,855.00	1,325,382.00	4,548,237.00	5.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	41,940.16	41,940.16	0.00	0.00	0.00	-100.0%
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	569,858.51	187,742.59	757,601.10	270,000.00	179,132.00	449,132.00	-40.7%
Equipment Replacement		6500	86,675.49	165,000.00	251,675.49	0.00	20,000.00	20,000.00	-92.1%
TOTAL, CAPITAL OUTLAY			656,534.00	394,682.75	1,051,216.75	270,000.00	199,132.00	469,132.00	-55.4%
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	7,612.00	0.00	7,612.00	7,938.00	0.00	7,938.00	4.3%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	196,112.61	196,112.61	0.00	225,000.00	225,000.00	14.7%
Payments to County Offices		7142	99,791.50	1,120,119.13	1,219,910.63	107,949.00	1,195,628.00	1,303,577.00	6.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	15,534.00	0.00	15,534.00	14,000.00	0.00	14,000.00	-9.9%
Debt Service									
Debt Service - Interest		7438	2,112.32	0.00	2,112.32	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	16,561.92	0.00	16,561.92	500,000.00	0.00	500,000.00	2919.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			141,611.74	1,316,231.74	1,457,843.48	629,887.00	1,420,628.00	2,050,515.00	40.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(179,244.40)	179,244.40	0.00	(154,384.00)	154,384.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(212,697.49)	0.00	(212,697.49)	(231,630.00)	0.00	(231,630.00)	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(391,941.89)	179,244.40	(212,697.49)	(386,014.00)	154,384.00	(231,630.00)	8.9%
TOTAL, EXPENDITURES			35,475,521.46	13,665,543.87	49,141,065.33	39,721,006.00	13,369,118.00	53,090,124.00	8.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	190,938.38	0.00	190,938.38	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			190,938.38	0.00	190,938.38	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	574,755.00	1,074,755.00	60,000.00	0.00	60,000.00	-94.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	574,755.00	1,074,755.00	60,000.00	0.00	60,000.00	-94.4%
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									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	49,051.26	0.00	49,051.26	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			49,051.26	0.00	49,051.26	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		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,552,032.81)	5,552,032.81	0.00	(6,233,902.00)	6,233,902.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,552,032.81)	5,552,032.81	0.00	(6,233,902.00)	6,233,902.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,812,043.17)	4,977,277.81	(834,765.36)	(6,293,902.00)	6,233,902.00	(60,000.00)	-92.8%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	40,486,718.75	0.00	40,486,718.75	43,294,924.00	0.00	43,294,924.00	6.9%
2) Federal Revenue		8100-8299	173,470.58	3,462,057.55	3,635,528.13	10,000.00	2,871,947.00	2,881,947.00	-20.7%
3) Other State Revenue		8300-8599	3,097,755.84	3,209,250.66	6,307,006.50	1,744,269.00	2,394,998.00	4,139,267.00	-34.4%
4) Other Local Revenue		8600-8799	621,083.49	2,408,506.89	3,029,590.38	382,527.00	1,733,271.00	2,115,798.00	-30.2%
5) TOTAL, REVENUES			44,379,028.66	9,079,815.10	53,458,843.76	45,431,720.00	7,000,216.00	52,431,936.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,506,995.37	7,775,273.73	28,282,269.10	21,794,875.00	7,289,030.00	29,083,905.00	2.8%
2) Instruction - Related Services	2000-2999		4,500,609.17	1,248,766.90	5,749,376.07	5,543,420.00	1,477,142.00	7,020,562.00	22.1%
3) Pupil Services	3000-3999		4,105,100.13	1,341,944.78	5,447,044.91	4,534,294.00	1,221,344.00	5,755,638.00	5.7%
4) Ancillary Services	4000-4999		496,982.60	8,142.47	505,125.07	300,741.00	2,410.00	303,151.00	-40.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		54,587.77	2,431.00	57,018.77	55,648.00	2,897.00	58,545.00	2.7%
7) General Administration	7000-7999		3,187,018.64	217,235.69	3,404,254.33	3,940,955.00	194,708.00	4,135,663.00	21.5%
8) Plant Services	8000-8999		2,482,616.04	1,755,517.56	4,238,133.60	2,921,186.00	1,760,959.00	4,682,145.00	10.5%
9) Other Outgo	9000-9999	Except 7600-7699	141,611.74	1,316,231.74	1,457,843.48	629,887.00	1,420,628.00	2,050,515.00	40.7%
10) TOTAL, EXPENDITURES			35,475,521.46	13,665,543.87	49,141,065.33	39,721,006.00	13,369,118.00	53,090,124.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,903,507.20	(4,585,728.77)	4,317,778.43	5,710,714.00	(6,368,902.00)	(658,188.00)	-115.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	190,938.38	0.00	190,938.38	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	500,000.00	574,755.00	1,074,755.00	60,000.00	0.00	60,000.00	-94.4%
2) Other Sources/Uses									
a) Sources		8930-8979	49,051.26	0.00	49,051.26	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,552,032.81)	5,552,032.81	0.00	(6,233,902.00)	6,233,902.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,812,043.17)	4,977,277.81	(834,765.36)	(6,293,902.00)	6,233,902.00	(60,000.00)	-92.8%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,091,464.03	391,549.04	3,483,013.07	(583,188.00)	(135,000.00)	(718,188.00)	-120.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,403,529.96	1,352,663.39	6,756,193.35	8,494,993.99	1,744,212.43	10,239,206.42	51.6%
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)			5,403,529.96	1,352,663.39	6,756,193.35	8,494,993.99	1,744,212.43	10,239,206.42	51.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,403,529.96	1,352,663.39	6,756,193.35	8,494,993.99	1,744,212.43	10,239,206.42	51.6%
2) Ending Balance, June 30 (E + F1e)			8,494,993.99	1,744,212.43	10,239,206.42	7,911,805.99	1,609,212.43	9,521,018.42	-7.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	9,454.00	9,454.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,734,758.43	1,734,758.43	0.00	1,744,212.43	1,744,212.43	0.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,990,693.99	0.00	6,990,693.99	6,312,205.99	0.00	6,312,205.99	-9.7%
Supp/Conc 1516 Orders rcv\x27d in 161	0000	9780	*203,093.00*		*203,093.00*				
One-Time $: 1516 planned expense	0000	9780	*1,135,217.95*		*1,135,217.95*				
ROP equip 1516 carryover	0000	9780	*110,236.00*		*110,236.00*				
Credit Recovery Program	0000	9780	*138,892.00*		*138,892.00*				
2 yr Salary Incr All Grps	0000	9780	*1,432,000.00*		*1,432,000.00*				
SpEd Transition Vans	0000	9780	*80,000.00*		*80,000.00*				
Bus Replacements	0000	9780	*430,000.00*		*430,000.00*				
Addl 1617 Teachers due to growth	0000	9780	*180,000.00*		*180,000.00*				
SpEd Contingency 5.5%	0000	9780	*352,447.00*		*352,447.00*				
PERS/STRS Incr 1718 thru 1920	0000	9780	*1,635,113.00*		*1,635,113.00*				
1718 Deficit Spending	0000	9780	*1,068,596.50*		*1,068,596.50*				
Athletic Equip/Mat\x27ls carryover	1100	9780	*225,098.54*		*225,098.54*				

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
Supp/Conc 1516 orders rec\x27d in 161	0000	9780				*203,093.00*		*203,093.00*	
One-Time $: 1516 planned expense	0000	9780				*1,135,217.95*		*1,135,217.95*	
ROP equip 1516 carryover	0000	9780				*110,236.00*		*110,236.00*	
Credit Recovery Program	0000	9780				*138,892.00*		*138,892.00*	
2 yr Salary Incr All Grps	0000	9780				*1,432,000.00*		*1,432,000.00*	
SpEd Transition Vans	0000	9780				*80,000.00*		*80,000.00*	
Bus Replacements	0000	9780				*430,000.00*		*430,000.00*	
Addl 1617 Teachers due to growth	0000	9780				*180,000.00*		*180,000.00*	
SpEd Contingency 5.5%	0000	9780				*352,447.00*		*352,447.00*	
PERS/STRS Incr 1718 thru 1920	0000	9780				*1,635,113.00*		*1,635,113.00*	
New Text Adoption Grd K-12	0000	9780				*390,108.50*		*390,108.50*	
Athletic Equip/mat\x27ls carryover	1100	9780				*225,098.54*		*225,098.54*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,499,300.00	0.00	1,499,300.00	1,594,600.00	0.00	1,594,600.00	6.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(135,000.00)	(135,000.00)	New

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6230	California Clean Energy Jobs Act	508,184.58	508,184.58
6264	Educator Effectiveness	69,789.52	69,789.52
6300	Lottery: Instructional Materials	71,841.51	71,841.51
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	756,296.30	765,750.30
9010	Other Restricted Local	328,646.52	328,646.52
Total, Restricted Balance		1,734,758.43	1,744,212.43

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	329,652.12	465,923.00	41.3%
4) Other Local Revenue		8600-8799	2,373.70	200.00	-91.6%
5) TOTAL, REVENUES			332,025.82	466,123.00	40.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	97,136.60	164,967.00	69.8%
2) Classified Salaries		2000-2999	10,758.22	40,567.00	277.1%
3) Employee Benefits		3000-3999	23,162.03	52,769.00	127.8%
4) Books and Supplies		4000-4999	40,263.30	177,329.00	340.4%
5) Services and Other Operating Expenditures		5000-5999	3,275.30	16,200.00	394.6%
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	9,680.61	14,090.00	45.5%
9) TOTAL, EXPENDITURES			184,276.06	465,922.00	152.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			147,749.76	201.00	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	208,232.36	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(208,232.36)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,482.60)	201.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,232.36	147,749.76	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,232.36	147,749.76	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,232.36	147,749.76	-29.0%
2) Ending Balance, June 30 (E + F1e)			147,749.76	147,950.76	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	147,749.76	147,950.76	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	94,929.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	76,399.64		
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			171,329.58		
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	13,899.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,680.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			23,579.82		
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)			147,749.76		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	323,867.12	454,243.00	40.3%
All Other State Revenue	All Other	8590	5,785.00	11,680.00	101.9%
TOTAL, OTHER STATE REVENUE			329,652.12	465,923.00	41.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	758.70	200.00	-73.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,615.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,373.70	200.00	-91.6%
TOTAL, REVENUES			332,025.82	466,123.00	40.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	97,136.60	164,967.00	69.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			97,136.60	164,967.00	69.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,742.63	25,694.00	1374.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,015.59	14,873.00	65.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,758.22	40,567.00	277.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,231.48	32,433.00	99.8%
PERS		3201-3202	1,133.12	6,194.00	446.6%
OASDI/Medicare/Alternative		3301-3302	2,231.43	5,497.00	146.3%
Health and Welfare Benefits		3401-3402	371.07	2,552.00	587.7%
Unemployment Insurance		3501-3502	53.48	105.00	96.3%
Workers' Compensation		3601-3602	3,141.45	5,988.00	90.6%
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			23,162.03	52,769.00	127.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,367.03	14,800.00	-3.7%
Materials and Supplies		4300	8,222.49	78,529.00	855.1%
Noncapitalized Equipment		4400	16,673.78	84,000.00	403.8%
TOTAL, BOOKS AND SUPPLIES			40,263.30	177,329.00	340.4%

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	72.36	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	15,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	2,380.50	0.00	-100.0%
Communications		5900	822.44	1,200.00	45.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,275.30	16,200.00	394.6%
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%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	9,680.61	14,090.00	45.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,680.61	14,090.00	45.5%
TOTAL, EXPENDITURES			184,276.06	465,922.00	152.8%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	208,232.36	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,232.36	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			(208,232.36)	0.00	-100.0%

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	329,652.12	465,923.00	41.3%
4) Other Local Revenue		8600-8799	2,373.70	200.00	-91.6%
5) TOTAL, REVENUES			332,025.82	466,123.00	40.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		137,842.57	313,123.00	127.2%
2) Instruction - Related Services	2000-2999		34,771.77	106,032.00	204.9%
3) Pupil Services	3000-3999		1,963.11	32,677.00	1564.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		9,680.61	14,090.00	45.5%
8) Plant Services	8000-8999		18.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			184,276.06	465,922.00	152.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			147,749.76	201.00	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	208,232.36	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(208,232.36)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,482.60)	201.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,232.36	147,749.76	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,232.36	147,749.76	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,232.36	147,749.76	-29.0%
2) Ending Balance, June 30 (E + F1e)			147,749.76	147,950.76	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	147,749.76	147,950.76	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6391	Adult Education Block Grant Program	147,749.76	147,950.76
Total, Restricted Balance		147,749.76	147,950.76

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	24,824.65	27,000.00	8.8%
3) Other State Revenue		8300-8599	1,175,755.01	1,096,119.00	-6.8%
4) Other Local Revenue		8600-8799	508,207.89	396,764.00	-21.9%
5) TOTAL, REVENUES			1,708,787.55	1,519,883.00	-11.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	669,990.89	589,407.00	-12.0%
2) Classified Salaries		2000-2999	461,182.52	403,631.00	-12.5%
3) Employee Benefits		3000-3999	270,057.28	327,639.00	21.3%
4) Books and Supplies		4000-4999	95,800.06	61,246.00	-36.1%
5) Services and Other Operating Expenditures		5000-5999	89,285.21	54,720.00	-38.7%
6) Capital Outlay		6000-6999	9,943.45	7,500.00	-24.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	81,684.49	74,440.00	-8.9%
9) TOTAL, EXPENDITURES			1,677,943.90	1,518,583.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,843.65	1,300.00	-95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,293.98	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,293.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,137.63	1,300.00	-97.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,373.01	522,510.64	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,373.01	522,510.64	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,373.01	522,510.64	10.1%
2) Ending Balance, June 30 (E + F1e)			522,510.64	523,810.64	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	289,415.30	289,415.30	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	233,096.05	234,396.05	0.6%
Child Development Programs	0000	9780	*233,096.05*		
Fund 12 Child Development Programs	0000	9780		*234,396.05*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.71)	(0.71)	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	331,839.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,322.48		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	566.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	313,945.80		
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			648,673.70		
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	93,499.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32,663.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			126,163.06		
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)			522,510.64		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	24,824.65	27,000.00	8.8%
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,824.65	27,000.00	8.8%
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	1,140,501.01	1,057,242.00	-7.3%
All Other State Revenue	All Other	8590	35,254.00	38,877.00	10.3%
TOTAL, OTHER STATE REVENUE			1,175,755.01	1,096,119.00	-6.8%
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	3,190.96	1,300.00	-59.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	97.60	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	128,888.61	83,000.00	-35.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	376,030.72	312,464.00	-16.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			508,207.89	396,764.00	-21.9%
TOTAL, REVENUES			1,708,787.55	1,519,883.00	-11.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	484,424.38	475,928.00	-1.8%
Certificated Pupil Support Salaries		1200	90,153.00	48,840.00	-45.8%
Certificated Supervisors' and Administrators' Salaries		1300	95,413.51	64,639.00	-32.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			669,990.89	589,407.00	-12.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	291,562.43	240,654.00	-17.5%
Classified Support Salaries		2200	61,232.09	62,696.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	108,388.00	100,281.00	-7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			461,182.52	403,631.00	-12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	98,910.94	107,954.00	9.1%
PERS		3201-3202	26,608.56	49,663.00	86.6%
OASDI/Medicare/Alternative		3301-3302	47,913.60	40,278.00	-15.9%
Health and Welfare Benefits		3401-3402	63,106.70	100,285.00	58.9%
Unemployment Insurance		3501-3502	565.63	519.00	-8.2%
Workers' Compensation		3601-3602	32,951.85	28,940.00	-12.2%
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			270,057.28	327,639.00	21.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,479.43	500.00	-93.3%
Materials and Supplies		4300	58,550.65	58,032.00	-0.9%
Noncapitalized Equipment		4400	27,275.04	2,000.00	-92.7%
Food		4700	2,494.94	714.00	-71.4%
TOTAL, BOOKS AND SUPPLIES			95,800.06	61,246.00	-36.1%

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	8,286.96	5,550.00	-33.0%
Dues and Memberships		5300	475.00	1,200.00	152.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,277.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,663.33	3,000.00	-79.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	43,655.49	26,980.00	-38.2%
Professional/Consulting Services and Operating Expenditures		5800	16,377.01	16,719.00	2.1%
Communications		5900	550.42	1,271.00	130.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,285.21	54,720.00	-38.7%
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	9,943.45	7,500.00	-24.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,943.45	7,500.00	-24.6%
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	81,684.49	74,440.00	-8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			81,684.49	74,440.00	-8.9%
TOTAL, EXPENDITURES			1,677,943.90	1,518,583.00	-9.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,293.98	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,293.98	0.00	-100.0%
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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			17,293.98	0.00	-100.0%

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	24,824.65	27,000.00	8.8%
3) Other State Revenue		8300-8599	1,175,755.01	1,096,119.00	-6.8%
4) Other Local Revenue		8600-8799	508,207.89	396,764.00	-21.9%
5) TOTAL, REVENUES			1,708,787.55	1,519,883.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,054,118.71	1,001,012.00	-5.0%
2) Instruction - Related Services	2000-2999		391,531.84	333,560.00	-14.8%
3) Pupil Services	3000-3999		139,951.55	86,517.00	-38.2%
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		81,684.49	74,440.00	-8.9%
8) Plant Services	8000-8999		10,657.31	23,054.00	116.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,677,943.90	1,518,583.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,843.65	1,300.00	-95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,293.98	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,293.98	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,137.63	1,300.00	-97.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,373.01	522,510.64	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,373.01	522,510.64	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,373.01	522,510.64	10.1%
2) Ending Balance, June 30 (E + F1e)			522,510.64	523,810.64	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	289,415.30	289,415.30	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	233,096.05	234,396.05	0.6%
Child Development Programs	0000	9780	*233,096.05*		
Fund 12 Child Development Programs	0000	9780		*234,396.05*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.71)	(0.71)	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,067.18	2,067.18
9010	Other Restricted Local	287,348.12	287,348.12
Total, Restricted Balance		289,415.30	289,415.30

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	2,252,017.40	1,858,299.00	-17.5%
3) Other State Revenue		8300-8599	189,348.98	161,856.00	-14.5%
4) Other Local Revenue		8600-8799	193,353.81	170,100.00	-12.0%
5) TOTAL, REVENUES			2,634,720.19	2,190,255.00	-16.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	815,181.15	798,765.00	-2.0%
3) Employee Benefits		3000-3999	279,761.51	332,672.00	18.9%
4) Books and Supplies		4000-4999	1,245,263.63	1,410,900.00	13.3%
5) Services and Other Operating Expenditures		5000-5999	19,024.37	25,005.00	31.4%
6) Capital Outlay		6000-6999	60,944.39	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	121,332.39	143,100.00	17.9%
9) TOTAL, EXPENDITURES			2,541,507.44	2,710,442.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,212.75	(520,187.00)	-658.1%
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)			93,212.75	(520,187.00)	-658.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,513,321.04	1,606,533.79	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,513,321.04	1,606,533.79	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,513,321.04	1,606,533.79	6.2%
2) Ending Balance, June 30 (E + F1e)			1,606,533.79	1,086,346.79	-32.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,731.10	0.00	-100.0%
Prepaid Expenditures		9713	4,956.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,434,957.60	918,957.70	-36.0%
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	144,889.09	167,389.09	15.5%
Other Enterprise Expenditures	0000	9780	*144,889.09*		
Child Nutrition Entrerprise	0000	9780		*167,389.09*	
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	1,254,571.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,500.07		
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	462,804.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	21,731.10		
7) Prepaid Expenditures		9330	4,956.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,749,563.14		
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	15,155.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	121,332.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,540.97		
6) TOTAL, LIABILITIES			143,029.35		
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)			1,606,533.79		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,252,017.40	1,858,299.00	-17.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,252,017.40	1,858,299.00	-17.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	189,348.98	161,856.00	-14.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			189,348.98	161,856.00	-14.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	182,254.49	160,100.00	-12.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,518.98	7,000.00	-33.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	355.48	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	224.86	3,000.00	1234.2%
TOTAL, OTHER LOCAL REVENUE			193,353.81	170,100.00	-12.0%
TOTAL, REVENUES			2,634,720.19	2,190,255.00	-16.9%

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	678,383.11	657,604.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	94,610.88	97,704.00	3.3%
Clerical, Technical and Office Salaries		2400	42,187.16	43,457.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			815,181.15	798,765.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	88,819.84	110,085.00	23.9%
OASDI/Medicare/Alternative		3301-3302	58,374.65	57,722.00	-1.1%
Health and Welfare Benefits		3401-3402	108,407.10	141,178.00	30.2%
Unemployment Insurance		3501-3502	407.82	408.00	0.0%
Workers' Compensation		3601-3602	23,752.10	23,279.00	-2.0%
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			279,761.51	332,672.00	18.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,912.87	118,000.00	39.0%
Noncapitalized Equipment		4400	16,354.58	5,400.00	-67.0%
Food		4700	1,143,996.18	1,287,500.00	12.5%
TOTAL, BOOKS AND SUPPLIES			1,245,263.63	1,410,900.00	13.3%

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	4,895.24	2,000.00	-59.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,229.80	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,822.03	28,100.00	-8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(44,881.71)	(33,580.00)	-25.2%
Professional/Consulting Services and Operating Expenditures		5800	24,020.54	26,000.00	8.2%
Communications		5900	1,938.47	2,485.00	28.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,024.37	25,005.00	31.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	39,714.54	0.00	-100.0%
Equipment		6400	7,049.87	0.00	-100.0%
Equipment Replacement		6500	14,179.98	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			60,944.39	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	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	121,332.39	143,100.00	17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			121,332.39	143,100.00	17.9%
TOTAL, EXPENDITURES			2,541,507.44	2,710,442.00	6.6%

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	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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	2,252,017.40	1,858,299.00	-17.5%
3) Other State Revenue		8300-8599	189,348.98	161,856.00	-14.5%
4) Other Local Revenue		8600-8799	193,353.81	170,100.00	-12.0%
5) TOTAL, REVENUES			2,634,720.19	2,190,255.00	-16.9%
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		2,393,410.78	2,529,842.00	5.7%
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		(15,180.07)	37,500.00	-347.0%
7) General Administration	7000-7999		121,332.39	143,100.00	17.9%
8) Plant Services	8000-8999		41,944.34	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,541,507.44	2,710,442.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			93,212.75	(520,187.00)	-658.1%
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)			93,212.75	(520,187.00)	-658.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,513,321.04	1,606,533.79	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,513,321.04	1,606,533.79	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,513,321.04	1,606,533.79	6.2%
2) Ending Balance, June 30 (E + F1e)			1,606,533.79	1,086,346.79	-32.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,731.10	0.00	-100.0%
Prepaid Expenditures		9713	4,956.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,434,957.60	918,957.70	-36.0%
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	144,889.09	167,389.09	15.5%
Other Enterprise Expenditures	0000	9780	*144,889.09*		
Child Nutrition Entrerprise	0000	9780		*167,389.09*	
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,434,957.60	918,957.70
Total, Restricted Balance		1,434,957.60	918,957.70

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	600,000.00	500,000.00	-16.7%
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	8,596.09	3,000.00	-65.1%
5) TOTAL, REVENUES			608,596.09	503,000.00	-17.4%
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	26,240.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	258,575.59	500,000.00	93.4%
6) Capital Outlay		6000-6999	211,177.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			495,992.89	500,000.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,603.20	3,000.00	-97.3%
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)			112,603.20	3,000.00	-97.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,730.88	1,179,334.08	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,730.88	1,179,334.08	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,730.88	1,179,334.08	10.6%
2) Ending Balance, June 30 (E + F1e)			1,179,334.08	1,182,334.08	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,179,334.08	1,182,334.08	0.3%
Non-Bond Deferred Maintenance	0000	9780	*1,179,334.08*		
Non-Bond Maintenance	0000	9780		*1,182,334.08*	
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	1,121,404.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,221,409.84		
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	42,075.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			42,075.76		
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)			1,179,334.08		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	600,000.00	500,000.00	-16.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			600,000.00	500,000.00	-16.7%
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					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,369.44	3,000.00	-64.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	226.65	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,596.09	3,000.00	-65.1%
TOTAL, REVENUES			608,596.09	503,000.00	-17.4%

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%
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	26,240.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,240.00	0.00	-100.0%

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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	236,298.73	500,000.00	111.6%
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	22,276.86	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			258,575.59	500,000.00	93.4%
CAPITAL OUTLAY					
Land Improvements		6170	161,995.30	0.00	-100.0%
Buildings and Improvements of Buildings		6200	42,207.00	0.00	-100.0%
Equipment		6400	6,975.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			211,177.30	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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			495,992.89	500,000.00	0.8%

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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	600,000.00	500,000.00	-16.7%
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	8,596.09	3,000.00	-65.1%
5) TOTAL, REVENUES			608,596.09	503,000.00	-17.4%
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		495,992.89	500,000.00	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			495,992.89	500,000.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			112,603.20	3,000.00	-97.3%
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)			112,603.20	3,000.00	-97.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,730.88	1,179,334.08	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,730.88	1,179,334.08	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,730.88	1,179,334.08	10.6%
2) Ending Balance, June 30 (E + F1e)			1,179,334.08	1,182,334.08	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,179,334.08	1,182,334.08	0.3%
Non-Bond Deferred Maintenance	0000	9780	*1,179,334.08*		
Non-Bond Maintenance	0000	9780		*1,182,334.08*	
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
Total, Restricted Balance		0.00	0.00

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	122,677.40	10,000.00	-91.8%
5) TOTAL, REVENUES			122,677.40	10,000.00	-91.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	137,355.03	141,307.00	2.9%
3) Employee Benefits		3000-3999	48,293.60	50,829.00	5.2%
4) Books and Supplies		4000-4999	478,068.17	1,200.00	-99.7%
5) Services and Other Operating Expenditures		5000-5999	100,516.30	179,980.00	79.1%
6) Capital Outlay		6000-6999	3,496,735.50	11,976,715.00	242.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,260,968.60	12,350,031.00	189.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,138,291.20)	(12,340,031.00)	198.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,126.18	0.00	-100.0%
b) Transfers Out		7600-7629	68,653.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	7,000,000.00	New
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			343,472.68	7,000,000.00	1938.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,794,818.52)	(5,340,031.00)	40.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,069,958.97	9,275,140.45	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,069,958.97	9,275,140.45	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,069,958.97	9,275,140.45	-29.0%
2) Ending Balance, June 30 (E + F1e)			9,275,140.45	3,935,109.45	-57.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,275,140.45	3,935,109.45	-57.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,279,992.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,778.21		
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			9,298,770.57		
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	23,630.12		
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			23,630.12		
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)			9,275,140.45		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	122,677.40	10,000.00	-91.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,677.40	10,000.00	-91.8%
TOTAL, REVENUES			122,677.40	10,000.00	-91.8%

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	116,261.28	118,232.00	1.7%
Clerical, Technical and Office Salaries		2400	21,093.75	23,075.00	9.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			137,355.03	141,307.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,396.45	18,442.00	12.5%
OASDI/Medicare/Alternative		3301-3302	9,521.45	9,609.00	0.9%
Health and Welfare Benefits		3401-3402	18,296.60	18,578.00	1.5%
Unemployment Insurance		3501-3502	67.77	71.00	4.8%
Workers' Compensation		3601-3602	4,011.33	4,129.00	2.9%
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			48,293.60	50,829.00	5.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(49.79)	1,200.00	-2510.1%
Noncapitalized Equipment		4400	478,117.96	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			478,068.17	1,200.00	-99.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,497.80	0.00	-100.0%
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	38.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	96,500.43	179,500.00	86.0%
Communications		5900	480.00	480.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,516.30	179,980.00	79.1%
CAPITAL OUTLAY					
Land		6100	86,949.67	5,059,744.00	5719.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,409,785.83	6,916,971.00	102.9%
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			3,496,735.50	11,976,715.00	242.5%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,260,968.60	12,350,031.00	189.8%

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	412,126.18	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			412,126.18	0.00	-100.0%
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	68,653.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,653.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	7,000,000.00	New
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	7,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			343,472.68	7,000,000.00	1938.0%

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	122,677.40	10,000.00	-91.8%
5) TOTAL, REVENUES			122,677.40	10,000.00	-91.8%
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		4,260,968.60	12,194,031.00	186.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	156,000.00	New
10) TOTAL, EXPENDITURES			4,260,968.60	12,350,031.00	189.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,138,291.20)	(12,340,031.00)	198.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	412,126.18	0.00	-100.0%
b) Transfers Out		7600-7629	68,653.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	7,000,000.00	New
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			343,472.68	7,000,000.00	1938.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,794,818.52)	(5,340,031.00)	40.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,069,958.97	9,275,140.45	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,069,958.97	9,275,140.45	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,069,958.97	9,275,140.45	-29.0%
2) Ending Balance, June 30 (E + F1e)			9,275,140.45	3,935,109.45	-57.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,275,140.45	3,935,109.45	-57.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	9,275,140.45	3,935,109.45
Total, Restricted Balance		9,275,140.45	3,935,109.45

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	61,567.25	31,000.00	-49.6%
5) TOTAL, REVENUES			61,567.25	31,000.00	-49.6%
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	1,294.53	5,000.00	286.2%
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			1,294.53	5,000.00	286.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,272.72	26,000.00	-56.9%
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)			60,272.72	26,000.00	-56.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,696.07	194,968.79	44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,696.07	194,968.79	44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,696.07	194,968.79	44.7%
2) Ending Balance, June 30 (E + F1e)			194,968.79	220,968.79	13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	194,968.79	220,968.79	13.3%
Future Growth Projects	0000	9780	*194,968.79*		
Future Growth Projects	0000	9780		*220,968.79*	
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	192,849.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	2,756.16		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	350.94		
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			195,957.04		
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	988.25		
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			988.25		
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)			194,968.79		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,599.19	1,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	87.58	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	59,880.48	30,000.00	-49.9%
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			61,567.25	31,000.00	-49.6%
TOTAL, REVENUES			61,567.25	31,000.00	-49.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
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	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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
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	1,294.53	5,000.00	286.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,294.53	5,000.00	286.2%
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					
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			1,294.53	5,000.00	286.2%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	61,567.25	31,000.00	-49.6%
5) TOTAL, REVENUES			61,567.25	31,000.00	-49.6%
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		1,294.53	5,000.00	286.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,294.53	5,000.00	286.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,272.72	26,000.00	-56.9%
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)			60,272.72	26,000.00	-56.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,696.07	194,968.79	44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,696.07	194,968.79	44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,696.07	194,968.79	44.7%
2) Ending Balance, June 30 (E + F1e)			194,968.79	220,968.79	13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	194,968.79	220,968.79	13.3%
Future Growth Projects	0000	9780	*194,968.79*		
Future Growth Projects	0000	9780		*220,968.79*	
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
Total, Restricted Balance		0.00	0.00

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	20,126.38	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,448,016.80	0.00	-100.0%
5) TOTAL, REVENUES			2,468,143.18	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	2,435,893.76	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,435,893.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,249.42	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)			32,249.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,540.00	1,551,816.70	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,540.00	1,551,816.70	3.2%
d) Other Restatements		9795	16,027.28	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,519,567.28	1,551,816.70	2.1%
2) Ending Balance, June 30 (E + F1e)			1,551,816.70	1,551,816.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,551,816.70	1,551,816.70	0.0%
General Obligation Bond Projects	0000	9780	*1,551,816.70*		
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	1,551,816.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			1,551,816.70		
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)			1,551,816.70		

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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	20,126.38	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,126.38	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,442,432.32	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,584.48	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			2,448,016.80	0.00	-100.0%
TOTAL, REVENUES			2,468,143.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,225,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,210,893.76	0.00	-100.0%
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)			2,435,893.76	0.00	-100.0%
TOTAL, EXPENDITURES			2,435,893.76	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					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	20,126.38	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,448,016.80	0.00	-100.0%
5) TOTAL, REVENUES			2,468,143.18	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	2,435,893.76	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,435,893.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,249.42	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)			32,249.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,540.00	1,551,816.70	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,540.00	1,551,816.70	3.2%
d) Other Restatements		9795	16,027.28	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,519,567.28	1,551,816.70	2.1%
2) Ending Balance, June 30 (E + F1e)			1,551,816.70	1,551,816.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,551,816.70	1,551,816.70	0.0%
General Obligation Bond Projects	0000	9780	*1,551,816.70*		
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
Total, Restricted Balance		0.00	0.00

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	369,108.09	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,147.32	20,000.00	-53.6%
5) TOTAL, REVENUES			412,255.41	20,000.00	-95.1%
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	5,820,871.07	695,400.00	-88.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,820,871.07	695,400.00	-88.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,408,615.66)	(675,400.00)	-87.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,143,408.50	0.00	-100.0%
b) Transfers Out		7600-7629	412,126.18	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			731,282.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,677,333.34)	(675,400.00)	-85.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,337,855.11	2,660,499.77	-63.7%
b) Audit Adjustments		9793	(22.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,337,833.11	2,660,499.77	-63.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,337,833.11	2,660,499.77	-63.7%
2) Ending Balance, June 30 (E + F1e)			2,660,499.77	1,985,099.77	-25.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,660,499.77	1,985,099.77	-25.4%
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	2,156,469.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	15.92		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,014.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,660,499.77		
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)			2,660,499.77		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	369,108.09	0.00	-100.0%
TOTAL, FEDERAL REVENUE			369,108.09	0.00	-100.0%
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	40,764.88	20,000.00	-50.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,382.44	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,147.32	20,000.00	-53.6%
TOTAL, REVENUES			412,255.41	20,000.00	-95.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	693,858.07	120,400.00	-82.6%
Other Debt Service - Principal		7439	5,127,013.00	575,000.00	-88.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,820,871.07	695,400.00	-88.1%
TOTAL, EXPENDITURES			5,820,871.07	695,400.00	-88.1%

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	1,143,408.50	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,143,408.50	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	412,126.18	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			412,126.18	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			731,282.32	0.00	-100.0%

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	369,108.09	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,147.32	20,000.00	-53.6%
5) TOTAL, REVENUES			412,255.41	20,000.00	-95.1%
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	5,820,871.07	695,400.00	-88.1%
10) TOTAL, EXPENDITURES			5,820,871.07	695,400.00	-88.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,408,615.66)	(675,400.00)	-87.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,143,408.50	0.00	-100.0%
b) Transfers Out		7600-7629	412,126.18	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			731,282.32	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,677,333.34)	(675,400.00)	-85.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,337,855.11	2,660,499.77	-63.7%
b) Audit Adjustments		9793	(22.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,337,833.11	2,660,499.77	-63.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,337,833.11	2,660,499.77	-63.7%
2) Ending Balance, June 30 (E + F1e)			2,660,499.77	1,985,099.77	-25.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,660,499.77	1,985,099.77	-25.4%
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	2,660,499.77	1,985,099.77
Total, Restricted Balance		2,660,499.77	1,985,099.77

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	443,114.50	370,800.00	-16.3%
5) TOTAL, REVENUES			443,114.50	370,800.00	-16.3%
B. EXPENSES					
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 Expenses		5000-5999	447,066.00	458,400.00	2.5%
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			447,066.00	458,400.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,951.50)	(87,600.00)	2116.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	60,000.00	New
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	60,000.00	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,951.50)	(27,600.00)	598.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	155,327.64	151,376.14	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,327.64	151,376.14	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			155,327.64	151,376.14	-2.5%
2) Ending Net Position, June 30 (E + F1e)			151,376.14	123,776.14	-18.2%
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	151,376.14	123,776.14	-18.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	69,510.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,606.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	76,258.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			151,376.14		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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)			151,376.14		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
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	534.32	300.00	-43.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	69.96	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	442,510.22	370,500.00	-16.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			443,114.50	370,800.00	-16.3%
TOTAL, REVENUES			443,114.50	370,800.00	-16.3%

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	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	447,066.00	458,400.00	2.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			447,066.00	458,400.00	2.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			447,066.00	458,400.00	2.5%

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	60,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	60,000.00	New
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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	60,000.00	New

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	443,114.50	370,800.00	-16.3%
5) TOTAL, REVENUES			443,114.50	370,800.00	-16.3%
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		447,066.00	458,400.00	2.5%
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			447,066.00	458,400.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,951.50)	(87,600.00)	2116.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	60,000.00	New
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	60,000.00	New

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,951.50)	(27,600.00)	598.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	155,327.64	151,376.14	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,327.64	151,376.14	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			155,327.64	151,376.14	-2.5%
2) Ending Net Position, June 30 (E + F1e)			151,376.14	123,776.14	-18.2%
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	151,376.14	123,776.14	-18.2%

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

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	4,298.37	4,288.82	4,298.79	4,298.89	4,298.89	4,298.89
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,298.37	4,288.82	4,298.79	4,298.89	4,298.89	4,298.89
5. District Funded County Program ADA						
a. County Community Schools	1.10	0.88	1.10	1.10	1.10	1.10
b. Special Education-Special Day Class	9.21	9.33	9.21	9.21	9.21	9.21
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.87	0.87	0.87	0.87	0.87	0.87
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.18	11.08	11.18	11.18	11.18	11.18
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,309.55	4,299.90	4,309.97	4,310.07	4,310.07	4,310.07
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	1,061,512.00		1,061,512.00	207,965.00	0.00	1,269,477.00
Work in Progress	1,727,011.10	(927,258.10)	799,753.00	3,723,024.00	342,286.00	4,180,491.00
Total capital assets not being depreciated	2,788,523.10	(927,258.10)	1,861,265.00	3,930,989.00	342,286.00	5,449,968.00
Capital assets being depreciated:						
Land Improvements	8,736,944.00		8,736,944.00	0.00	0.00	8,736,944.00
Buildings	70,353,645.00	(34,145.00)	70,319,500.00	710,093.00	0.00	71,029,593.00
Equipment	5,622,052.87	10,625.13	5,632,678.00	1,037,481.44	0.00	6,670,159.44
Total capital assets being depreciated	84,712,641.87	(23,519.87)	84,689,122.00	1,747,574.44	0.00	86,436,696.44
Accumulated Depreciation for:						
Land Improvements	(7,611,913.00)	(83,544.00)	(7,695,457.00)			(7,695,457.00)
Buildings	(32,942,072.00)	(2,482,303.00)	(35,424,375.00)		0.00	(35,424,375.00)
Equipment	(4,032,916.00)	(325,787.00)	(4,358,703.00)		0.00	(4,358,703.00)
Total accumulated depreciation	(44,586,901.00)	(2,891,634.00)	(47,478,535.00)	0.00	0.00	(47,478,535.00)
Total capital assets being depreciated, net	40,125,740.87	(2,915,153.87)	37,210,587.00	1,747,574.44	0.00	38,958,161.44
Governmental activity capital assets, net	42,914,263.97	(3,842,411.97)	39,071,852.00	5,678,563.44	342,286.00	44,408,129.44
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 I - Part A	PL94-142 Basic	Migrant (regular)	Migrant (summer)	School Improvement Grant (SIG)	Carl Perkins	Title II
FEDERAL CATALOG NUMBER	84.01	84.027	84.011	84.011	84.377	84.048	84.367
RESOURCE CODE	3010	3310	3060	3061	3180	3550	4035
REVENUE OBJECT	8290	8181	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							Teacher Qual
AWARD							
1. Prior Year Carryover	384,418.05				634,941.11	39,737.00	46,958.64
2. a. Current Year Award	981,944.00	735,596.00	476,126.00	247,070.00			209,118.00
b. Transferability (NCLB)							
c. Other Adjustments						(1.99)	1,667.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	981,944.00	735,596.00	476,126.00	247,070.00	0.00	(1.99)	210,785.00
3. Required Matching Funds/Other		1,127,428.56					
4. Total Available Award (sum lines 1, 2d, & 3)	1,366,362.05	1,863,024.56	476,126.00	247,070.00	634,941.11	39,735.01	257,743.64
REVENUES							
5. Unearned Revenue Deferred from Prior Year	332,887.33	0.00					46,958.64
6. Cash Received in Current Year	747,052.72	735,596.00	163,515.00	178,026.00	634,941.11	(1.99)	138,181.00
7. Contributed Matching Funds		1,127,428.56					
8. Total Available (sum lines 5, 6, & 7)	1,079,940.05	1,863,024.56	163,515.00	178,026.00	634,941.11	(1.99)	185,139.64
EXPENDITURES							
9. Donor-Authorized Expenditures	1,260,290.42	1,863,024.56	471,562.63	236,412.38	298,524.18	39,735.01	199,866.55
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,260,290.42	1,863,024.56	471,562.63	236,412.38	298,524.18	39,735.01	199,866.55
12. Amounts Included in Line 6 above for Prior Year Adjustments						(1.99)	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(180,350.37)	0.00	(308,047.63)	(58,386.38)	336,416.93	(39,738.99)	(14,726.91)
a. Unearned Revenue					336,416.93		
b. Accounts Payable							
c. Accounts Receivable	180,350.37		308,047.63	58,386.38		39,737.00	14,726.91
14. Unused Grant Award Calculation (line 4 minus line 9)	106,071.63	0.00	4,563.37	10,657.62	336,416.93	0.00	57,877.09
15. If Carryover is allowed, enter line 14 amount here	106,071.63				336,416.93		57,877.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,260,290.42	735,596.00	471,562.63	236,412.38	298,524.18	39,735.01	199,866.55

FEDERAL PROGRAM NAME	Title III - Imm Ed	Title III - LEP	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.365	
RESOURCE CODE	4201	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover		75,641.10	1,181,695.90
2. a. Current Year Award	4,750.00	195,575.00	2,850,179.00
b. Transferability (NCLB)			0.00
c. Other Adjustments		85,681.00	87,346.01
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,750.00	281,256.00	2,937,525.01
3. Required Matching Funds/Other			1,127,428.56
4. Total Available Award (sum lines 1, 2d, & 3)	4,750.00	356,897.10	5,246,649.47
REVENUES			
5. Unearned Revenue Deferred from Prior Year		328.10	380,174.07
6. Cash Received in Current Year		173,856.00	2,771,165.84
7. Contributed Matching Funds			1,127,428.56
8. Total Available (sum lines 5, 6, & 7)	0.00	174,184.10	4,278,768.47
EXPENDITURES			
9. Donor-Authorized Expenditures		234,314.06	4,603,729.79
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	234,314.06	4,603,729.79
12. Amounts Included in Line 6 above for Prior Year Adjustments			(1.99)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(60,129.96)	(324,963.31)
a. Unearned Revenue			336,416.93
b. Accounts Payable			0.00
c. Accounts Receivable		60,129.96	661,378.25
14. Unused Grant Award Calculation (line 4 minus line 9)	4,750.00	122,583.04	642,919.68
15. If Carryover is allowed, enter line 14 amount here	4,750.00	122,583.04	627,698.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	234,314.06	3,476,301.23

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FEDERAL PROGRAM NAME	Title I - Part A	PL94-142 Basic	Migrant (regular)	Migrant (summer)	School Improvement Grant (SIG)	Carl Perkins	Title II
FEDERAL CATALOG NUMBER	84.01	84.027	84.011	84.011	84.377	84.048	84.367
RESOURCE CODE	3010	3310	3060	3061	3180	3550	4035
REVENUE OBJECT	8290	8181	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							Teacher Qual
AWARD							
1. Prior Year Carryover	384,418.05				634,941.11	39,737.00	46,958.64
2. a. Current Year Award	981,944.00	735,596.00	476,126.00	247,070.00			209,118.00
b. Transferability (NCLB)							
c. Other Adjustments						(1.99)	1,667.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	981,944.00	735,596.00	476,126.00	247,070.00	0.00	(1.99)	210,785.00
3. Required Matching Funds/Other		1,127,428.56					
4. Total Available Award (sum lines 1, 2d, & 3)	1,366,362.05	1,863,024.56	476,126.00	247,070.00	634,941.11	39,735.01	257,743.64
REVENUES							
5. Unearned Revenue Deferred from Prior Year	332,887.33	0.00					46,958.64
6. Cash Received in Current Year	747,052.72	735,596.00	163,515.00	178,026.00	634,941.11	(1.99)	138,181.00
7. Contributed Matching Funds		1,127,428.56					
8. Total Available (sum lines 5, 6, & 7)	1,079,940.05	1,863,024.56	163,515.00	178,026.00	634,941.11	(1.99)	185,139.64
EXPENDITURES							
9. Donor-Authorized Expenditures	1,260,290.42	1,863,024.56	471,562.63	236,412.38	298,524.18	39,735.01	199,866.55
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,260,290.42	1,863,024.56	471,562.63	236,412.38	298,524.18	39,735.01	199,866.55
12. Amounts Included in Line 6 above for Prior Year Adjustments						(1.99)	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(180,350.37)	0.00	(308,047.63)	(58,386.38)	336,416.93	(39,738.99)	(14,726.91)
a. Unearned Revenue					336,416.93		
b. Accounts Payable							
c. Accounts Receivable	180,350.37		308,047.63	58,386.38		39,737.00	14,726.91
14. Unused Grant Award Calculation (line 4 minus line 9)	106,071.63	0.00	4,563.37	10,657.62	336,416.93	0.00	57,877.09
15. If Carryover is allowed, enter line 14 amount here	106,071.63				336,416.93		57,877.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,260,290.42	735,596.00	471,562.63	236,412.38	298,524.18	39,735.01	199,866.55

FEDERAL PROGRAM NAME	Title III - Imm Ed	Title III - LEP	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.365	
RESOURCE CODE	4201	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover		75,641.10	1,181,695.90
2. a. Current Year Award	4,750.00	195,575.00	2,850,179.00
b. Transferability (NCLB)			0.00
c. Other Adjustments		85,681.00	87,346.01
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,750.00	281,256.00	2,937,525.01
3. Required Matching Funds/Other			1,127,428.56
4. Total Available Award (sum lines 1, 2d, & 3)	4,750.00	356,897.10	5,246,649.47
REVENUES			
5. Unearned Revenue Deferred from Prior Year		328.10	380,174.07
6. Cash Received in Current Year		173,856.00	2,771,165.84
7. Contributed Matching Funds			1,127,428.56
8. Total Available (sum lines 5, 6, & 7)	0.00	174,184.10	4,278,768.47
EXPENDITURES			
9. Donor-Authorized Expenditures		234,314.06	4,603,729.79
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	234,314.06	4,603,729.79
12. Amounts Included in Line 6 above for Prior Year Adjustments			(1.99)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(60,129.96)	(324,963.31)
a. Unearned Revenue			336,416.93
b. Accounts Payable			0.00
c. Accounts Receivable		60,129.96	661,378.25
14. Unused Grant Award Calculation (line 4 minus line 9)	4,750.00	122,583.04	642,919.68
15. If Carryover is allowed, enter line 14 amount here	4,750.00	122,583.04	627,698.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	234,314.06	3,476,301.23

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STATE PROGRAM NAME	After School Ed & Safety (ASES)	Emergency Repair Prog (Williams Case)	CTE Incentive Grant	TUPE	CA State Preschool (CSPP)	State Preschool (CCTR)	
RESOURCE CODE	6010	6225	6387	6690	6105	6105	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	ASES				lcl 0000	lcl 6061	
AWARD							
1. Prior Year Carryover		616,755.00			50,558.34	54,867.66	
2. a. Current Year Award	518,298.00		98,013.72	4,500.00	871,105.54	199,668.03	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	518,298.00	0.00	98,013.72	4,500.00	871,105.54	199,668.03	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	518,298.00	616,755.00	98,013.72	4,500.00	921,663.88	254,535.69	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				2,250.00			
6. Cash Received in Current Year	466,424.79		98,013.72	44.56	871,105.54	199,668.03	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	466,424.79	0.00	98,013.72	2,294.56	871,105.54	199,668.03	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	517,377.33	616,755.00		686.86	986,627.54	236,552.03	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	517,377.33	616,755.00	0.00	686.86	986,627.54	236,552.03	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)	(50,952.54)	(616,755.00)	98,013.72	1,607.70	(115,522.00)	(36,884.00)	0.00
a. Unearned Revenue			98,013.72	1,607.70			
b. Accounts Payable							
c. Accounts Receivable	50,952.54				115,522.00	36,884.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	920.67	0.00	98,013.72	3,813.14	(64,963.66)	17,983.66	0.00
15. If Carryover is allowed, enter line 14 amount here					64,963.66		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	517,377.33	0.00	0.00	686.86	986,627.54	236,552.03	0.00

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	722,181.00
2. a. Current Year Award	1,691,585.29
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,691,585.29
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,413,766.29
REVENUES	
5. Unearned Revenue Deferred from Prior Year	2,250.00
6. Cash Received in Current Year	1,635,256.64
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,637,506.64
EXPENDITURES	
9. Donor-Authorized Expenditures	2,357,998.76
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	2,357,998.76
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)	(720,492.12)
a. Unearned Revenue	99,621.42
b. Accounts Payable	0.00
c. Accounts Receivable	203,358.54
14. Unused Grant Award Calculation (line 4 minus line 9)	55,767.53
15. If Carryover is allowed, enter line 14 amount here	64,963.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,741,243.76

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
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	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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FEDERAL AWARDS,
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FEDERAL PROGRAM NAME	Medi-Cal	Child Dev Nutr	Child Nutrition		TOTAL
FEDERAL CATALOG NUMBER					
RESOURCE CODE	5640	5320	5310		
REVENUE OBJECT		8220	8290		
LOCAL DESCRIPTION (if any)		Fund 12	Fund 13		
AWARD					
1. Prior Year Restricted Ending Balance	650.04	2,067.18	1,443,782.77		1,446,499.99
2. a. Current Year Award	7,445.66	24,824.65	2,574,549.44		2,606,819.75
b. Other Adjustments	(12,607.57)	0.00			(12,607.57)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(5,161.91)	24,824.65	2,574,549.44	0.00	2,594,212.18
3. Required Matching Funds/Other	5,739.73				5,739.73
4. Total Available Award (sum lines 1, 2c, & 3)	1,227.86	26,891.83	4,018,332.21	0.00	4,046,451.90
REVENUES					
5. Cash Received in Current Year	(3,351.63)	17,220.80	2,111,981.31		2,125,850.48
6. Amounts Included in Line 5 for Prior Year Adjustments	4,517.39				4,517.39
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(6,327.67)	7,603.85	462,568.13	0.00	463,844.31
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(6,327.67)	7,603.85	462,568.13	0.00	463,844.31
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	(9,679.30)	24,824.65	2,574,549.44	0.00	2,589,694.79
EXPENDITURES					
10. Donor-Authorized Expenditures	1,227.86	24,824.65	2,556,687.51		2,582,740.02
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	1,227.86	24,824.65	2,556,687.51	0.00	2,582,740.02
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	2,067.18	1,461,644.70	0.00	1,463,711.88

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery (Unrstr)	Education Pro Act (EPA)	P 39 CA Clean Energy	Educator Effectiveness	Prop 20 Lottery - RSTR	Adult Ed Blk Grnt	Adult Ed Consortium
RESOURCE CODE	1100	1400	6230	6264	6300	Fnd 11 - 6391	Fnd 11 - 6391
REVENUE OBJECT	8590	8012	8560	8590	8560	8590	8590
LOCAL DESCRIPTION (if any)	Desig EFB						
AWARD							
1. Prior Year Restricted Ending Balance	138,526.54		352,435.71		45,710.08		
2. a. Current Year Award	655,186.24	5,974,745.00	179,243.00	347,658.00	217,754.74	247,627.00	206,615.00
b. Other Adjustments	58,546.57	6,413.00					758.70
c. Adj Curr Yr Award (sum lines 2a & 2b)	713,732.81	5,981,158.00	179,243.00	347,658.00	217,754.74	247,627.00	207,373.70
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	852,259.35	5,981,158.00	531,678.71	347,658.00	263,464.82	247,627.00	207,373.70
REVENUES							
5. Cash Received in Current Year	412,553.04	5,981,158.00	179,243.00	347,658.00	33,793.14		25,188.56
6. Amounts Included in Line 5 for Prior Year Adjustments	196,336.73				(28,793.73)		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	104,843.04	0.00	0.00	0.00	212,755.33	247,627.00	182,185.14
b. Noncurrent Accounts Receivable					45,710.08		
c. Current Accounts Receivable (line 7a minus line 7b)	104,843.04	0.00	0.00	0.00	167,045.25	247,627.00	182,185.14
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	517,396.08	5,981,158.00	179,243.00	347,658.00	200,838.39	247,627.00	207,373.70
EXPENDITURES							
10. Donor-Authorized Expenditures	627,163.91		23,494.13	277,868.48	236,981.26	117,463.77	52,611.14
11. Non Donor-Authorized Expenditures	0.00						
12. Total Expenditures (line 10 plus line 11)	627,163.91	0.00	23,494.13	277,868.48	236,981.26	117,463.77	52,611.14
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	225,095.44	5,981,158.00	508,184.58	69,789.52	26,483.56	130,163.23	154,762.56

STATE PROGRAM NAME	Sp Ed AB602	Sp Ed State Local Assistance	Sp Ed Mental Health		TOTAL
RESOURCE CODE	6500	6501	6512		
REVENUE OBJECT	8091	8590	8590		
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance			2,709.37		539,381.70
2. a. Current Year Award	1,787,930.00	1,443.00	135,155.00		9,753,356.98
b. Other Adjustments					65,718.27
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,787,930.00	1,443.00	135,155.00	0.00	9,819,075.25
3. Required Matching Funds/Other	2,617,856.52				2,617,856.52
4. Total Available Award (sum lines 1, 2c, & 3)	4,405,786.52	1,443.00	137,864.37	0.00	12,976,313.47
REVENUES					
5. Cash Received in Current Year	4,405,786.52		135,155.00		11,520,535.26
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00		167,543.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(2,617,856.52)	1,443.00	0.00	0.00	(1,869,003.01)
b. Noncurrent Accounts Receivable					45,710.08
c. Current Accounts Receivable (line 7a minus line 7b)	(2,617,856.52)	1,443.00	0.00	0.00	(1,914,713.09)
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	1,787,930.00	1,443.00	135,155.00	0.00	9,605,822.17
EXPENDITURES					
10. Donor-Authorized Expenditures	4,405,786.52	1,443.00	132,234.00		5,875,046.21
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	4,405,786.52	1,443.00	132,234.00	0.00	5,875,046.21
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	5,630.37	0.00	7,101,267.26

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

LOCAL PROGRAM NAME	Svcs to Homeless	Peninsula Foundation	NOAA B-Wet	Fund 12: FRC Ptnrshp Reserve	Fund 12: First Five - Castro Plaza FRC	Fund 12: First Five - Tech Assistance	Fund 12: First Five - Packard Playgroup
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	lcl 3102	lcl 3112	lcl 4951	lcl 2020	1005	lcl 1006	lcl 1007
AWARD							
1. Prior Year Restricted Ending Balance				17,252.27		377.91	
2. a. Current Year Award	810.00	20,000.00	160,935.82		175,574.64	0.00	18,006.66
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	810.00	20,000.00	160,935.82	0.00	175,574.64	0.00	18,006.66
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	810.00	20,000.00	160,935.82	17,252.27	175,574.64	377.91	18,006.66
REVENUES							
5. Cash Received in Current Year			160,935.82		68,436.64	0.00	6,750.66
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	810.00	20,000.00	0.00	0.00	107,138.00	0.00	11,256.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	810.00	20,000.00	0.00	0.00	107,138.00	0.00	11,256.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	810.00	20,000.00	160,935.82	0.00	175,574.64	0.00	18,006.66
EXPENDITURES							
10. Donor-Authorized Expenditures			160,935.82		175,574.64	0.00	18,006.66
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	160,935.82	0.00	175,574.64	0.00	18,006.66
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	810.00	20,000.00	0.00	17,252.27	0.00	377.91	0.00

LOCAL PROGRAM NAME	Fnd 12 Profess Dev Funds	Fund 12: First Five CSPP	Fund 12 Parents as Teachers (PAT)	Covered Calif	Fund 12 C Giannini Grant	Fund 12 AB 212	Fnd 12 ACMC
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	lcl 1008	lcl 1013	lcl 1015	lcl 1016	lcl 1017	lcl 1018	lcl 1019
AWARD							
1. Prior Year Restricted Ending Balance	407.98	367.74	164.21	5,151.33	64,849.53	337.12	
2. a. Current Year Award	4,500.00				90,471.00		13,288.12
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,500.00	0.00	0.00	0.00	90,471.00	0.00	13,288.12
3. Required Matching Funds/Other							87.83
4. Total Available Award (sum lines 1, 2c, & 3)	4,907.98	367.74	164.21	5,151.33	155,320.53	337.12	13,375.95
REVENUES							
5. Cash Received in Current Year							13,375.95
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	4,500.00	0.00	0.00	0.00	90,471.00	0.00	(87.83)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	4,500.00	0.00	0.00	0.00	90,471.00	0.00	(87.83)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	4,500.00	0.00	0.00	0.00	90,471.00	0.00	13,288.12
EXPENDITURES							
10. Donor-Authorized Expenditures		367.74					13,375.95
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	367.74	0.00	0.00	0.00	0.00	13,375.95
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,907.98	0.00	164.21	5,151.33	155,320.53	337.12	0.00

LOCAL PROGRAM NAME	Fnd 12 Adult Ed Preschool	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	lcl 6390	
AWARD		
1. Prior Year Restricted Ending Balance		88,908.09
2. a. Current Year Award	56,953.98	540,540.22
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	56,953.98	540,540.22
3. Required Matching Funds/Other		87.83
4. Total Available Award (sum lines 1, 2c, & 3)	56,953.98	629,536.14
REVENUES		
5. Cash Received in Current Year	56,953.98	306,453.05
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	234,087.17
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	234,087.17
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	56,953.98	540,540.22
EXPENDITURES		
10. Donor-Authorized Expenditures	51,573.02	419,833.83
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	51,573.02	419,833.83
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	5,380.96	209,702.31

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,477,096.08	301	0.00	303	20,477,096.08	305	187,080.15	213,732.92	307	20,263,363.16	309
2000 - Classified Salaries	8,425,716.94	311	27,453.31	313	8,398,263.63	315	1,787,210.79	1,793,600.11	317	6,604,663.52	319
3000 - Employee Benefits	9,492,435.70	321	77,124.92	323	9,415,310.78	325	606,534.77	612,738.96	327	8,802,571.82	329
4000 - Books, Supplies Equip Replace. (6500)	4,396,960.00	331	0.00	333	4,396,960.00	335	1,039,377.64	1,678,009.06	337	2,718,950.94	339
5000 - Services. . . & 7300 - Indirect Costs	4,091,471.87	341	19.20	343	4,091,452.67	345	262,243.94	588,071.39	347	3,503,381.28	349
				TOTAL	46,779,083.16	365			TOTAL	41,892,930.72	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	16,170,543.48	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,728,527.90	380
3. STRS	3101 & 3102	2,591,276.36	382
4. PERS	3201 & 3202	191,061.90	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	382,891.46	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	2,209,544.44	385
7. Unemployment Insurance	3501 & 3502	9,364.61	390
8. Workers' Compensation Insurance	3601 & 3602	529,911.91	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		23,813,122.06	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		482,759.42	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		482,759.42	396
14. TOTAL SALARIES AND BENEFITS		23,330,362.64	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		55.69%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	55.69%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	41,892,930.72
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

FY1516 funds that inflated actual expenditures for the year: Rsc 6230 (prop 39 Clean Energy), rsc 6264 (Educator Effectiveness), and one-time State discretionary funds.

	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	29,915,000.00	0.00	29,915,000.00	0.00	1,225,000.00	28,690,000.00	850,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	11,840,000.00	0.00	11,840,000.00	0.00	5,125,000.00	6,715,000.00	575,000.00
Capital Leases Payable		0.00	0.00	49,051.26	15,536.92	33,514.34	16,336.68
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	35,786.00	120,560.00	156,346.00	139,224.40	105,098.62	190,471.78	99,098.59
Net Pension Liability	2,165,731.00	27,453,468.00	29,619,199.00	0.00	0.00	29,619,199.00	0.00
Net OPEB Obligation	1,428,411.00	332,410.00	1,760,821.00	0.00	0.00	1,760,821.00	0.00
Compensated Absences Payable	13,092.96	99,562.04	112,655.00	24,993.28	112,655.00	24,993.28	24,993.28
Governmental activities long-term liabilities	45,398,020.96	28,006,000.04	73,404,021.00	213,268.94	6,583,290.54	67,033,999.40	1,565,428.55
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	0.00
State School Building Loans Payable			0.00			0.00	0.00
Certificates of Participation Payable			0.00			0.00	0.00
Capital Leases Payable			0.00			0.00	0.00
Lease Revenue Bonds Payable			0.00			0.00	0.00
Other General Long-Term Debt			0.00			0.00	0.00
Net Pension Liability			0.00			0.00	0.00
Net OPEB Obligation			0.00			0.00	0.00
Compensated Absences Payable			0.00			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 Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2014-15 Actual			2015-16 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	25,380,559.48		25,380,559.48			26,753,253.33
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,244.78		4,244.78			4,309.55
ADJUSTMENTS TO PRIOR YEAR LIMIT		Adjustments to 2014-15			Adjustments to 2015-16	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)		2015-16 P2 Report			2016-17 P2 Estimate	
1. Total K-12 ADA (Form A, Line A6)	4,309.55		4,309.55	4,310.07		4,310.07
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			4,309.55			4,310.07
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2015-16 Actual			2016-17 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	71,441.28		71,441.28	71,441.00		71,441.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	12,885,729.22		12,885,729.22	12,694,168.00		12,694,168.00
5. Unsecured Roll Taxes (Object 8042)	491,496.85		491,496.85	499,336.00		499,336.00
6. Prior Years' Taxes (Object 8043)	123,862.76		123,862.76	123,713.00		123,713.00
7. Supplemental Taxes (Object 8044)	281,350.75		281,350.75	225,730.00		225,730.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	593,491.07		593,491.07	314,758.00		314,758.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	17,356.51		17,356.51	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,116,403.51		1,116,403.51	1,200,923.00		1,200,923.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	15,581,131.95	0.00	15,581,131.95	15,130,069.00	0.00	15,130,069.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	15,581,131.95	0.00	15,581,131.95	15,130,069.00	0.00	15,130,069.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,013,802.17			1,096,569.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,013,802.17			1,096,569.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	25,701,951.44		25,701,951.44	28,834,855.00		28,834,855.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(8,327.00)		(8,327.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	25,693,624.44	0.00	25,693,624.44	28,834,855.00	0.00	28,834,855.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	53,458,843.76		53,458,843.76	52,431,936.00		52,431,936.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	148,113.64		148,113.64	55,600.00		55,600.00
APPROPRIATIONS LIMIT CALCULATIONS	**2015-16 Actual**			**2016-17 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			25,380,559.48			26,753,253.33
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0153			1.0001
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			26,753,253.33			28,192,722.02
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			15,581,131.95			15,130,069.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			517,146.00			517,208.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			12,185,923.55			14,159,222.02
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,185,923.55			14,159,222.02
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			77,145.44			31,091.99
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			15,658,277.39			15,161,160.99
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			12,108,778.11			14,128,130.03
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			15,658,277.39			
b. State Subventions (Line D8)			12,108,778.11			
c. Less: Excluded Appropriations (Line C23)			1,013,802.17			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			26,753,253.33			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2015-16 Actual**			**2016-17 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			26,753,253.33			28,192,722.02
12. Appropriations Subject to the Limit (Line D9d)			26,753,253.33			

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

Danica Salazar, Director of Fiscal Services
Gann Contact Person

(831) 633-3343 x1207
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) — 1,700,034.06
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) — 36,628,077.38

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) — 4.64%

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)	1,986,725.01
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	668,351.70
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,700.00
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)	184,250.63
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)	2,874,027.34
9.	Carry-Forward Adjustment (Part IV, Line F)	151,802.53
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,025,829.87
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,153,803.55
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,749,376.07
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,906,093.94
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	360,186.03
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	57,018.77
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	617,442.06
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)	24,624.66
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,786,668.08
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)	0.00
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)	174,595.45
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,586,315.96
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,359,230.66
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)	47,775,355.23
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)	6.02%
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)	6.33%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	2,874,027.34
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	43,968.26
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (5.79%) times Part III, Line B18); zero if negative	151,802.53
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.79%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.79%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	151,802.53
E.	**Optional allocation of negative carry-forward adjustment over more than one year**	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
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:	not applicable
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:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	151,802.53

Approved indirect cost rate: 5.79%
Highest rate used in any program: 5.79%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,182,728.66	68,479.99	5.79%
01	3060	445,753.50	25,809.13	5.79%
01	3061	223,473.28	12,939.10	5.79%
01	3180	284,308.74	14,215.44	5.00%
01	3550	37,847.60	1,887.41	4.99%
01	4035	188,927.64	10,938.91	5.79%
01	4203	229,719.67	4,594.39	2.00%
01	6010	492,740.32	24,637.01	5.00%
01	6230	8,603.17	498.12	5.79%
01	6264	262,660.44	15,208.04	5.79%
01	6690	650.00	36.86	5.67%
11	6391	168,810.45	9,680.61	5.73%
12	6105	1,146,834.41	66,401.71	5.79%
12	9010	348,561.88	15,282.78	4.38%
13	5310	2,374,410.73	121,332.39	5.11%

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	165,521.53		62,125.22	227,646.75
2. State Lottery Revenue	8560	686,001.44		246,548.47	932,549.91
3. Other Local Revenue	8600-8799	369.74		149.08	518.82
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)		851,892.71	0.00	308,822.77	1,160,715.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	21,623.84			21,623.84
2. Classified Salaries	2000-2999	193,676.52			193,676.52
3. Employee Benefits	3000-3999	84,383.86			84,383.86
4. Books and Supplies	4000-4999	82,906.89		236,981.26	319,888.15
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	120,683.50			120,683.50
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	123,519.56			123,519.56
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		626,794.17	0.00	236,981.26	863,775.43
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	225,098.54	0.00	71,841.51	296,940.05
D. COMMENTS:					

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 Goals	Functions	Objects	2015-16 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	50,215,820.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,595,875.88
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,051,216.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	18,674.24
4. Other Transfers Out	All	9200	7200-7299	15,534.00
5. Interfund Transfers Out	All	9300	7600-7629	1,074,755.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,160,179.99
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				43,459,764.46

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,299.90
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,107.16

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.)	36,458,954.00	8,628.52
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)	36,458,954.00	8,628.52
B. Required effort (Line A.2 times 90%)	32,813,058.60	7,765.67
C. Current year expenditures (Line I.E and Line II.B)	43,459,764.46	10,107.16
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
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		287,909.33	288,263.42	2,745,068.42	691,658.45	4,042,543.35	0.00	2,427,275.04
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00			0.00
1110	Regular Education, K–12	197.18	197.18	197.18	197.18	217.50		1,543.00
3100	Alternative Schools	2.00	2.00	2.00	2.00			0.00
3200	Continuation Schools	5.00	5.00	5.00	5.00	8.00		0.00
3300	Independent Study Centers	1.00	1.00	1.00	1.00	3.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00			0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00			0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00			0.00
3800	Career Technical Education	4.40	4.40	4.40	4.40	8.00		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	3.00	3.00	3.00	3.00	11.00		0.00
4850	Migrant Education	1.00	1.00	1.00	1.00	5.25		0.00
5000-5999	Special Education (allocated to 5001)	52.06	52.06	52.06	52.06	22.00		67.00
6000	ROC/P	0.00	0.00	0.00	0.00			0.00
Other Goals	**Description**							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00			0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00			0.00
8100	Community Services	0.00	0.00	0.00	0.00			0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00			0.00
Other Funds	**Description**							
--	Adult Education (Fund 11)					5.00		
--	Child Development (Fund 12)	14.89	14.89	14.89	14.89	8.00		0.00
--	Cafeteria (Funds 13 & 61)					6.00		
C. Total Allocation Factors		280.53	280.53	280.53	280.53	293.75	0.00	1,610.00

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	31,233.39	0.00	31,233.39	2,341.43		33,574.82
1110	Regular Education, K–12	25,290,724.64	8,140,068.78	33,430,793.42	2,506,155.14		35,936,948.56
3100	Alternative Schools	487,828.56	28,609.41	516,437.97	38,715.02		555,152.99
3200	Continuation Schools	649,193.99	181,618.34	830,812.33	62,282.24		893,094.57
3300	Independent Study Centers	138,613.19	55,590.25	194,203.44	14,558.55		208,761.99
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	486,212.70	173,035.51	659,248.21	49,420.85		708,669.06
4110	Regular Education, Adult	42,914.01	0.00	42,914.01	3,217.07		46,131.08
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	492,785.25	194,294.47	687,079.72	51,507.25		738,586.97
4850	Migrant Education	695,295.11	86,554.41	781,849.52	58,611.72		840,461.24
5000-5999	Special Education	5,330,576.91	1,148,474.60	6,479,051.51	485,705.14		6,964,756.65
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					37,460.15	37,460.15
----	Enterprise					57,018.77	57,018.77
----	Facilities Acquisition & Construction					56,392.84	56,392.84
----	Other Outgo					2,532,598.48	2,532,598.48
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		474,472.25	474,472.25	344,437.42		818,909.67
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(212,697.49)		(212,697.49)
----	**Total General Fund and Charter Schools Funds Expenditures**	33,645,377.75	10,482,718.02	44,128,095.77	3,404,254.34	2,683,470.24	50,215,820.35

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	16,491.36	6,854.30	2,588.86	5,298.87	0.00	0.00	0.00			0.00	0.00	31,233.39
1110	Regular Education, K–12	22,117,019.22	835,766.37	280,295.39	374,296.75	1,155,499.16	0.00	505,125.07			22,722.68	0.00	25,290,724.64
3100	Alternative Schools	404,729.86	0.00	0.00	82,914.70	0.00	0.00	0.00			184.00	0.00	487,828.56
3200	Continuation Schools	453,908.18	0.00	0.00	122,794.77	0.00	0.00	0.00			72,491.04	0.00	649,193.99
3300	Independent Study Centers	106,593.66	0.00	0.00	32,019.53	0.00	0.00	0.00			0.00	0.00	138,613.19
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	391,925.49	3,533.18	40,445.28	16,646.68	0.00	0.00	0.00			33,662.07	0.00	486,212.70
4110	Regular Education, Adult	39,563.61	0.00	0.00	0.00	0.00	0.00	0.00			3,350.40	0.00	42,914.01
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	313,373.70	72,929.33	30,679.39	72,653.26	3,149.57	0.00	0.00			0.00	0.00	492,785.25
4850	Migrant Education	285,553.56	83,083.54	0.00	64.00	319,806.79	0.00	0.00			6,787.22	0.00	695,295.11
5000-5999	Special Education	4,153,110.46	329,097.82	9,139.70	27,033.18	812,195.75	0.00	0.00			0.00	0.00	5,330,576.91
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		28,282,269.10	1,331,264.54	363,148.62	733,721.74	2,290,651.27	0.00	505,125.07	0.00	0.00	139,197.41	0.00	33,645,377.75

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	2,820,602.25	2,993,202.31	2,326,264.22	8,140,068.78
3100	Alternative Schools	28,609.41	0.00	0.00	28,609.41
3200	Continuation Schools	71,523.54	110,094.80	0.00	181,618.34
3300	Independent Study Centers	14,304.70	41,285.55	0.00	55,590.25
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	62,940.71	110,094.80	0.00	173,035.51
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	42,914.12	151,380.35	0.00	194,294.47
4850	Migrant Education	14,304.70	72,249.71	0.00	86,554.41
5000-5999	Special Education (allocated to 5001)	744,703.09	302,760.69	101,010.82	1,148,474.60
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
Other Funds					
- -	Adult Education (Fund 11)		68,809.25		68,809.25
- -	Child Development (Fund 12)	212,997.10	110,094.80	0.00	323,091.90
- -	Cafeteria (Funds 13 and 61)		82,571.10		82,571.10
Total Allocated Support Costs		4,012,899.62	4,042,543.36	2,427,275.04	10,482,718.02

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	617,442.06
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	34,700.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,060,400.93
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	904,408.83
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,616,951.82
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	33,645,377.75
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,482,718.02
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	44,128,095.77
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	174,595.45
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,586,315.96
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,359,230.66
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,120,142.07
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	48,248,237.84
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.50%

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)	37,460.15				37,460.15
Enterprise (Objects 1000-5999, 6400, and 6500)		57,018.77			57,018.77
Facilities Acquisition & Construction (Objects 1000-6500)			56,392.84		56,392.84
Other Outgo (Objects 1000-7999)				2,532,598.48	2,532,598.48
Total Other Costs	37,460.15	57,018.77	56,392.84	2,532,598.48	2,683,470.24

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	1,188.15	0.00	0.00	(212,697.49)				
Other Sources/Uses Detail					190,938.38	1,074,755.00		
Fund Reconciliation							163,676.80	676,258.64
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	9,680.61	0.00				
Other Sources/Uses Detail					0.00	208,232.36		
Fund Reconciliation							0.00	9,680.61
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	43,655.49	0.00	81,684.49	0.00				
Other Sources/Uses Detail					17,293.98	0.00		
Fund Reconciliation							0.00	32,663.80
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(44,881.71)	121,332.39	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	121,332.39
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							100,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	38.07	0.00						
Other Sources/Uses Detail					412,126.18	68,653.50		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,143,408.50	412,126.18		
Fund Reconciliation							500,000.00	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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							76,258.64	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
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	44,881.71	(44,881.71)	212,697.49	(212,697.49)	1,763,767.04	1,763,767.04	839,935.44	839,935.44

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									475
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	275,074.72	0.00	0.00	0.00	55,597.01	445,063.81	1,212,785.51		1,988,521.05
2000-2999	Classified Salaries	183,661.52	0.00	0.00	0.00	91,916.99	976,136.96	382,265.90		1,633,981.37
3000-3999	Employee Benefits	143,208.46	0.00	0.00	0.00	61,848.25	418,595.73	530,936.06		1,154,588.50
4000-4999	Books and Supplies	11,925.92	0.00	0.00	0.00	2,761.01	14,808.76	20,037.44		49,533.13
5000-5999	Services and Other Operating Expenditures	10,763.80	0.00	0.00	0.00	0.00	186,288.83	306,900.23		503,952.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	624,634.42	0.00	0.00	0.00	212,123.26	2,040,894.09	2,452,925.14	0.00	5,330,576.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	1,148,474.57								1,148,474.57
	Total Indirect Costs and PCR Allocations	1,148,474.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,474.57
	TOTAL COSTS	1,773,108.99	0.00	0.00	0.00	212,123.26	2,040,894.09	2,452,925.14	0.00	6,479,051.48
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	128,198.19	0.00	0.00	0.00	89,057.67	870,771.10	331,759.18		1,419,786.14
3000-3999	Employee Benefits	43,110.20	0.00	0.00	0.00	40,359.62	243,465.34	115,951.26		442,886.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	352.00	0.00	0.00	0.00	0.00	0.00	0.00		352.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	171,660.39	0.00	0.00	0.00	129,417.29	1,114,236.44	447,710.44	0.00	1,863,024.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	171,660.39	0.00	0.00	0.00	129,417.29	1,114,236.44	447,710.44	0.00	1,863,024.56
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,127,428.56
	TOTAL COSTS									735,596.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	275,074.72	0.00	0.00	0.00	55,597.01	445,063.81	1,212,785.51		1,988,521.05
2000-2999	Classified Salaries	55,463.33	0.00	0.00	0.00	2,859.32	105,365.86	50,506.72		214,195.23
3000-3999	Employee Benefits	100,098.26	0.00	0.00	0.00	21,488.63	175,130.39	414,984.80		711,702.08
4000-4999	Books and Supplies	11,925.92	0.00	0.00	0.00	2,761.01	14,808.76	20,037.44		49,533.13
5000-5999	Services and Other Operating Expenditures	10,411.80	0.00	0.00	0.00	0.00	186,288.83	306,900.23		503,600.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	452,974.03	0.00	0.00	0.00	82,705.97	926,657.65	2,005,214.70	0.00	3,467,552.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	1,148,474.57								1,148,474.57
	Total Indirect Costs and PCR Allocations	1,148,474.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,474.57
	TOTAL BEFORE OBJECT 8980	1,601,448.60	0.00	0.00	0.00	82,705.97	926,657.65	2,005,214.70	0.00	4,616,026.92
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,127,428.56
	TOTAL COSTS									5,743,455.48
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,715.36	13,397.83	19,188.57		34,301.76
2000-2999	Classified Salaries	1,073.15	0.00	0.00	0.00	2,859.32	36,975.49	15,097.44		56,005.40
3000-3999	Employee Benefits	125.40	0.00	0.00	0.00	1,836.85	14,259.23	10,335.01		26,556.49
4000-4999	Books and Supplies	2,346.55	0.00	0.00	0.00	0.00	0.00	0.00		2,346.55
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	14.00		14.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,545.10	0.00	0.00	0.00	6,411.53	64,632.55	44,635.02	0.00	119,224.20
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,545.10	0.00	0.00	0.00	6,411.53	64,632.55	44,635.02	0.00	119,224.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,127,428.56
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)									2,617,856.52
	TOTAL COSTS									3,864,509.28

* 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	4,966,779.54	3,540,133.72
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)	0.00	0.00
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)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	4,966,779.54	3,540,133.72

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	468.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	468.00

SELPA: Monterey County (AS)

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:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Monterey County (AS)

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].

		State and Local	Local Only
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: Monterey County (AS)

SECTION 3

	Column A Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Column B Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Column C 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	6,479,051.48		
b. Less: Expenditures paid from federal sources	735,596.00		
c. Expenditures paid from state and local sources	5,743,455.48	4,966,779.54	
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	5,743,455.48	4,966,779.54	776,675.94
d. Special education unduplicated pupil count	475	468	
e. Per capita state and local expenditures (A1c/A1d)	12,091.49	10,612.78	1,478.71

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	5,743,455.48		
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	5,743,455.48	0.00	5,743,455.48
b. Special education unduplicated pupil count	475		
c. Per capita state and local expenditures (A2a/A2b)	12,091.49	0.00	12,091.49

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: Monterey County (AS)

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	3,864,509.28	3,540,133.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,864,509.28	3,540,133.72	324,375.56
b. Per capita local expenditures (B1a/A1d)	8,135.81	7,564.39	571.42

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 FY 2014 - 15	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	3,864,509.28	3,540,133.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,864,509.28	3,540,133.72	324,375.56
b. Special education unduplicated pupil count	475	468	
c. Per capita local expenditures (B2a/B2b)	8,135.81	7,564.39	571.42

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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Contact Name

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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									475
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	229,064.00	0.00	0.00	0.00	55,021.00	531,756.00	1,341,985.00		2,157,826.00
2000-2999	Classified Salaries	202,532.00	0.00	0.00	0.00	50,232.00	948,450.00	447,012.00		1,648,226.00
3000-3999	Employee Benefits	157,049.00	0.00	0.00	0.00	48,232.00	586,699.00	714,544.00		1,506,524.00
4000-4999	Books and Supplies	15,000.00	0.00	0.00	0.00	0.00	20,000.00	19,450.00		54,450.00
5000-5999	Services and Other Operating Expenditures	183,303.00	0.00	0.00	0.00	0.00	143,074.00	294,016.00		620,393.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	786,948.00	0.00	0.00	0.00	153,485.00	2,229,979.00	2,817,007.00	0.00	5,987,419.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	786,948.00	0.00	0.00	0.00	153,485.00	2,229,979.00	2,817,007.00	0.00	5,987,419.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	229,064.00	0.00	0.00	0.00	55,021.00	531,756.00	1,341,985.00		2,157,826.00
2000-2999	Classified Salaries	71,636.00	0.00	0.00	0.00	1,273.00	38,677.00	55,280.00		166,866.00
3000-3999	Employee Benefits	110,948.00	0.00	0.00	0.00	23,194.00	219,602.00	541,890.00		895,634.00
4000-4999	Books and Supplies	15,000.00	0.00	0.00	0.00	0.00	20,000.00	19,450.00		54,450.00
5000-5999	Services and Other Operating Expenditures	182,919.00	0.00	0.00	0.00	0.00	143,074.00	294,016.00		620,009.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	609,567.00	0.00	0.00	0.00	79,488.00	953,109.00	2,252,621.00	0.00	3,894,785.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	609,567.00	0.00	0.00	0.00	79,488.00	953,109.00	2,252,621.00	0.00	3,894,785.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,357,038.00
	TOTAL COSTS									5,251,823.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	0.00	0.00	0.00	2,181.00	17,185.00	28,693.00		48,059.00
2000-2999	Classified Salaries	1,108.00	0.00	0.00	0.00	1,273.00	38,677.00	17,439.00		58,497.00
3000-3999	Employee Benefits	119.00	0.00	0.00	0.00	1,399.00	21,324.00	16,677.00		39,519.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	18.00		18.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,227.00	0.00	0.00	0.00	4,853.00	77,186.00	62,827.00	0.00	146,093.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,227.00	0.00	0.00	0.00	4,853.00	77,186.00	62,827.00	0.00	146,093.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,357,038.00
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)									3,280,864.00
	TOTAL COSTS									4,783,995.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 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									475
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	275,074.72	0.00	0.00	0.00	55,597.01	445,063.81	1,212,785.51		1,988,521.05
2000-2999	Classified Salaries	183,661.52	0.00	0.00	0.00	91,916.99	976,136.96	382,265.90		1,633,981.37
3000-3999	Employee Benefits	143,208.46	0.00	0.00	0.00	61,848.25	418,595.73	530,936.06		1,154,588.50
4000-4999	Books and Supplies	11,925.92	0.00	0.00	0.00	2,761.01	14,808.76	20,037.44		49,533.13
5000-5999	Services and Other Operating Expenditures	10,763.80	0.00	0.00	0.00	0.00	186,288.83	306,900.23		503,952.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	624,634.42	0.00	0.00	0.00	212,123.26	2,040,894.09	2,452,925.14	0.00	5,330,576.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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)	1,148,474.57								1,148,474.57
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	624,634.42	0.00	0.00	0.00	212,123.26	2,040,894.09	2,452,925.14	0.00	5,330,576.91
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	128,198.19	0.00	0.00	0.00	89,057.67	870,771.10	331,759.18		1,419,786.14
3000-3999	Employee Benefits	43,110.20	0.00	0.00	0.00	40,359.62	243,465.34	115,951.26		442,886.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	352.00	0.00	0.00	0.00	0.00	0.00	0.00		352.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	171,660.39	0.00	0.00	0.00	129,417.29	1,114,236.44	447,710.44	0.00	1,863,024.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	171,660.39	0.00	0.00	0.00	129,417.29	1,114,236.44	447,710.44	0.00	1,863,024.56
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,127,428.56
	TOTAL COSTS									735,596.00

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

Object Code	Description	Special Education, Unspecified (Goal 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	275,074.72	0.00	0.00	0.00	55,597.01	445,063.81	1,212,785.51		1,988,521.05
2000-2999	Classified Salaries	55,463.33	0.00	0.00	0.00	2,859.32	105,365.86	50,506.72		214,195.23
3000-3999	Employee Benefits	100,098.26	0.00	0.00	0.00	21,488.63	175,130.39	414,984.80		711,702.08
4000-4999	Books and Supplies	11,925.92	0.00	0.00	0.00	2,761.01	14,808.76	20,037.44		49,533.13
5000-5999	Services and Other Operating Expenditures	10,411.80	0.00	0.00	0.00	0.00	186,288.83	306,900.23		503,600.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	452,974.03	0.00	0.00	0.00	82,705.97	926,657.65	2,005,214.70	0.00	3,467,552.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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)	1,148,474.57								1,148,474.57
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	452,974.03	0.00	0.00	0.00	82,705.97	926,657.65	2,005,214.70	0.00	3,467,552.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,127,428.56
	TOTAL COSTS									4,594,980.91
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,715.36	13,397.83	19,188.57		34,301.76
2000-2999	Classified Salaries	1,073.15	0.00	0.00	0.00	2,859.32	36,975.49	15,097.44		56,005.40
3000-3999	Employee Benefits	125.40	0.00	0.00	0.00	1,836.85	14,259.23	10,335.01		26,556.49
4000-4999	Books and Supplies	2,346.55	0.00	0.00	0.00	0.00	0.00	0.00		2,346.55
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	14.00		14.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,545.10	0.00	0.00	0.00	6,411.53	64,632.55	44,635.02	0.00	119,224.20
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,545.10	0.00	0.00	0.00	6,411.53	64,632.55	44,635.02	0.00	119,224.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,127,428.56
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)									2,617,856.52
	TOTAL COSTS									3,864,509.28

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

SELPA: Monterey County (AS)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Monterey County (AS)

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].

		State and Local	Local Only
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: Monterey County (AS)

SECTION 3

	Column A Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Column B Actual Expenditures FY 2015-16 (LE-B Worksheet)	Column C 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	5,987,419.00		
b. Less: Expenditures paid from federal sources	735,596.00		
c. Expenditures paid from state and local sources	5,251,823.00	4,594,980.91	
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	5,251,823.00	4,594,980.91	656,842.09
d. Special education unduplicated pupil count	475	475	
e. Per capita state and local expenditures (A1c/A1d)	11,056.47	9,673.64	1,382.83

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 FY 2012 -13	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	5,251,823.00	4,518,689.08	
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	5,251,823.00	4,518,689.08	733,133.92
b. Special education unduplicated pupil count	475	322	
c. Per capita state and local expenditures (A2a/A2b)	11,056.47	14,033.20	(2,976.73)

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: Monterey County (AS)

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	4,783,995.00	3,864,509.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,783,995.00	3,864,509.28	919,485.72
b. Per capita local expenditures (B1a/A1d)	10,071.57	8,135.81	1,935.76

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 FY 2014 - 15	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	4,783,995.00	3,540,133.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,783,995.00	3,540,133.72	1,243,861.28
b. Special education unduplicated pupil count	475	468	
c. Per capita local expenditures (B2a/B2b)	10,071.57	7,564.39	2,507.18

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

North Monterey County Unified Monterey 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**

FUND	RESOURCE	OBJECT	VALUE
01	5640	8290	-5,161.91

Explanation: FY 1415 A/R Accrual was written off in FY 1617 causing a 'negative revenue' balance.

01	6230	6200	-59.84

Explanation: FY 1415 A/P Accr'l cancelled in FY 1516 causing 'negative expenditure' balance.

21	9010	4300	-49.79

Explanation: FY 1415 A/P Accrual was cancelled in FY 1516 causing 'negative expenditure' balance.

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

FUND	RESOURCE	VALUE
01	5640	-5,161.91

Explanation: FY 1415 A/R Accrual was written off in FY 1617 causing a 'negative revenue' balance.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **EXCEPTION**

FUND	RESOURCE	FUNCTION	VALUE
12	6105	8100	-6,667.20

Explanation: Prior Year A/P accrual was cleared and reclassed to obj 5710 causing a 'negative expense balance' in obj 5800.

12	9010	8200	-9,329.12

Explanation: Req'd contribution to Fund 12 deferred maintenance caused "negative expense" balance.

13	0000	6000	-15,180.07

Explanation: Child Nutrition Enterprise catering received Transfers of Direct costs revenue (negative expense) in excess of actual expenditures, causing a 'negative expense' balance.

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

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

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

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

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

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

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

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

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF

for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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Unaudited Actuals
2016-17 Budget
Technical Review Checks

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE

01-3180-0-0000-0000-9790 3180 9790 -135,000.00
Explanation:SIG Grant - rsc 3180 - to spend remaining balance of grant during Summer Enrichment Program June, 2016 thru September, 2016.

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

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

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**

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

FUND	RESOURCE	NEG. EFB
01	3180	-135,000.00

Explanation:SIG Grant - rsc 3180 - to spend remaining balance of grant during Summer Enrichment Program June, 2016 thru September, 2016.

Total of negative resource balances for Fund 01 -135,000.00

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

FUND	RESOURCE	OBJECT	VALUE
01	3180	9790	-135,000.00

Explanation:SIG Grant - rsc 3180 - to spend remaining balance of grant during Summer Enrichment Program June, 2016 thru September, 2016.

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.