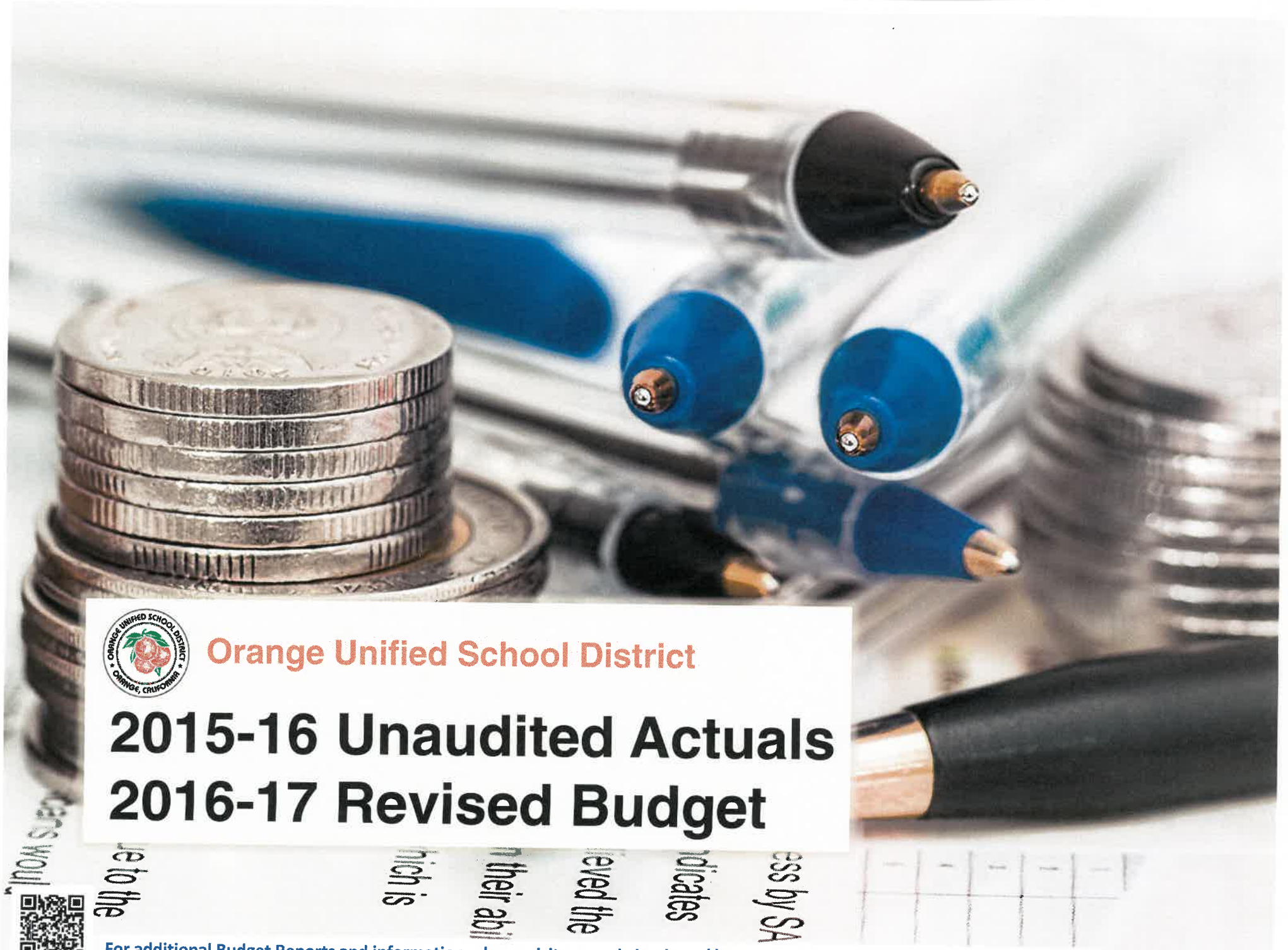

Orange Unified School District

2015-16 Unaudited Actuals
2016-17 Revised Budget

For additional Budget Reports and information, please visit our website: http://www.orangeusd.org/budget/budget.update

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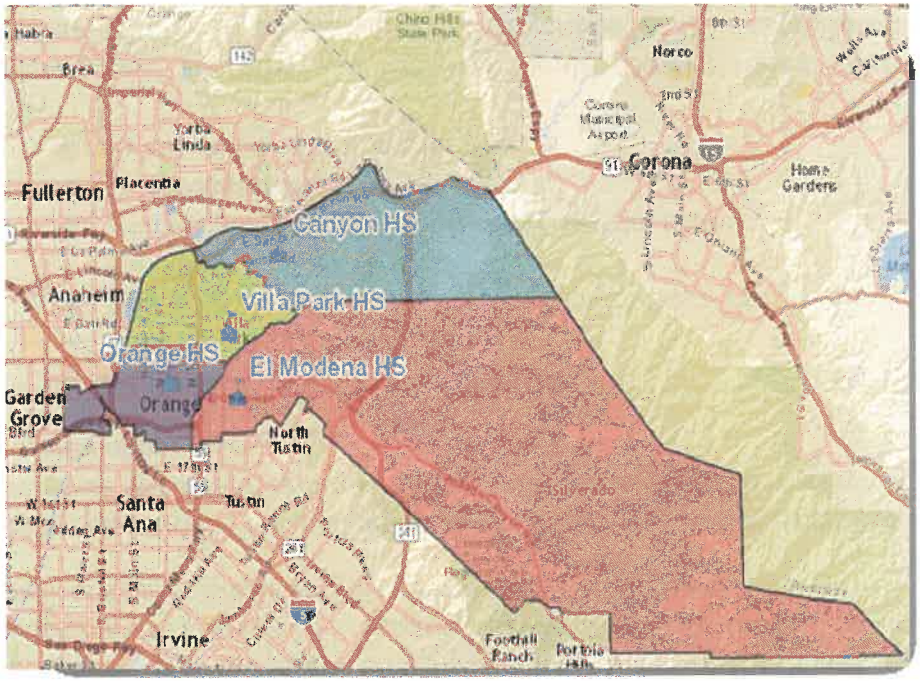
Introduction

General Description of the District



Orange Unified School District Boundary Map

Orange Unified School District is located in the central portion of Orange County. Founded in 1953, the District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, and a continuation high school. A Career Education Center houses the District's Regional Occupational Program and Child Development Center. The District educates approximately 30,000 students in the Cities of Orange, Villa Park, Anaheim, Garden Grove, Santa Ana and county areas.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.

The District office is located at 1401 North Handy Street, Orange, California.

Mission Statement

"The Orange Unified School District, being committed to planning for continual improvement, will offer a learning environment of excellence, with high expectations, to provide each student with the opportunity to be able to compete in the global economy."

Purpose of the Budget

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Orange Unified School District.

The District's Budget is an expression in dollars of the education program. It is the intent and philosophical belief of the Board of Education to expend the resources of the District so that as many dollars as possible directly benefit students in the classroom.

More specifically, the budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes:

- A reflection of educational philosophy
- A statement of District priorities
- A description of the education plan and resources to support the plan
- A financial plan outlining proposed District actions
- An accountability tool
- A public information document

Monies are allocated and received by the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because the fund type determines how the money may be spent.

General Fund (01)

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school district, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.

"Education costs money, but then so does ignorance"
--Sir Claus Moser

Charter Schools (09)

The Charter Schools Special/Revenue Fund may be used by authorizing LEAs to account separately for the activities of LEA-operated charter schools that report to CDE as part of the LEA (Education Code 47600).

The principal revenue accounts in this fund are:

- LCFF Sources
- Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes
- Lottery
- Interest
- All Other Local Revenue

Child Development Fund (12)

The Child Development Fund is used to account separately for federal, state, and local revenue to operate Child Development programs (*Education Code* section 8328).

The principal revenue accounts in this fund are:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Food Service Sales
- Interest
- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for necessary expenditures for the operation of Child Development programs (*Education Code* section 8328).

Cafeteria Fund (13)

The Cafeteria Fund (*Education Code* sections 38090-38093) is used to account separately for federal, state, and local revenue to operate the food service program.

The principal revenue accounts in this Fund are:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- All Other Local Revenue

The governing board of the LEA may authorize expenditures from the Cafeteria Fund only for those charges that are defined as food service program costs in the *California School Accounting Manual*.

The governing board of an LEA may establish and maintain within the Cafeteria Fund a cafeteria equipment reserve for the purchase, lease, maintenance, or replacement of cafeteria equipment (*Education Code* section 38102).

Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is used to account separately for LEA's contributions for deferred maintenance purposes (*Education Code* sections 17582-17587).

The principal revenue in this Fund are:

- LCFF Sources
- Interfund Transfers In

Expenditures in this Fund are for major repairs or replacements, and any other maintenance item approved by the State Allocation Board.

Capital Facilities Fund (25)

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition for approving a development. The authority for the levies may be county/city ordinances (Government Code section 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* section 66006).

The principal revenue accounts in this Fund are:

- Interest
- Mitigation/Developer Fees

Expenditures in the Capital Facilities Fund are restricted to the purposes specified in Government Code sections 65970-65981 or as specified in agreements with the developer (*Government Code* section 66006).

County School Facilities Fund (35)

The County School Facilities Fund is used primarily to account separately for State apportionments as provided in Education Code sections 17009.5 and 17070.10-17076.10.

The principal revenue in this Fund are:

- School Facilities Apportionments
- Interest
- Interfund Transfers In

Typical expenditures in this fund include items charged to Object 6200, Building and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries.

Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* section 42840). This Fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 25, 35, or 49. Other authorized revenues that may be transferred to the Special Reserve Fund for Capital Outlay Projects are (1) proceeds from the sale or lease with option to purchase of real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235).

Special Reserve Fund for Capital Outlay Projects (40) (cont.)

The principal revenue and other source accounts in this Fund are:

- Federal, State or Local Revenues
- Rentals and Leases
- Interest
- Other Authorized Interfund Transfers In
- Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of LEA's property, and future maintenance and renovation of school sites (*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

Capital Project Fund for Blended Component Units (49)

The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 Section et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

The principal revenue and other source accounts in this Fund are:

- Other Non-Ad Valorum Taxes
- Transfers In from All Others
- Interest

Debt Service Fund (56)

The Debt Service Fund is used for the accumulation of resources for the retirement of principal and interest on general long-term debt.

The principal revenue in this fund is:

- Other Authorized Interfund Transfers In

Most commonly, expenditures are made against the Debt Service Accounts (Object 743X)

Remember: The Budget is only a tool to achieving the District's Goals and Objectives

Self-Insurance Fund (67)

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566).

The principal revenue accounts in this Fund are:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expenses in the Self-Insurance Fund shall be made for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, costs of excess insurance, and other related costs. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566 & Government Code Section 53205).

Retiree Benefit Fund (71)

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund should be used only to account for an LEA's irrevocable contributions to a postemployment benefit plan for which a formal trust exists. Amounts earmarked for postemployment benefits but not contributed irrevocably to a trust should be accounted for in the General Fund or a Special Reserve Fund.

Monies may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligations requirements.

The principal revenue accounts in the Fund are:

- Interest
- In-District Premium Contributions
- All other Local Revenue

BUDGETARY BUILDING BLOCKS

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BUDGETARY BUILDING BLOCKS

Budget Criteria

The Board of Education has the final responsibility for the budget. The Board's primary budget development tasks include establishing budget criteria and assumptions, directing, reviewing, and approving the budget.

The criteria for the 2016/17 budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.

2. The beginning fund balance includes appropriated non-spendable amounts for revolving cash $100,000, stores inventory $61,658, prepaid expenditures $1,527,933, and the reserve for economic uncertainties of $8,463,528.

3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with Educational Code Section 42130 and the provisions of AB 1200.

4. Average daily attendance (ADA), for purposes of the Local Control Funding Formula (LCFF), will be based upon historical and projected ADA for the seven school months ending on or before April 15. Revenue from State sources will be based on the most current factors contained in the Governor's proposals for the 2016/17 State Budget and as provided by the California Department of Education, the County Assessor's Office, and Orange County Department of Education.

5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.

6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the California Department of Education, and the Orange County Department of Education.

7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with Education Code 41011 and 41372.

8. Salaries, benefits, and related costs will be charged to the appropriate fund and program, budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.

9. Categorically-funded programs, except Special Education Master Plan and Regional Occupational Program, will be self-supporting without encroaching on the Unrestricted General Fund revenues. Increased costs including, but not limited to, salaries and benefits will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education.

10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.

11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.

12. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will initially be based upon prior-year enrollments and updated as of the second attendance month. Each site-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.

BUDGETARY BUILDING BLOCKS

13. Staffing allocations for schools will be in accordance with ratios included in the collective bargaining agreements and guidelines determined by the Board of Education.

14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.

15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.

16. The Nutrition Services and the Child Development Programs will be self-supporting for all direct costs including, but not limited to, costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.

17. Amounts appropriated for major deferred maintenance projects, except the General Fund Routine Restricted Maintenance requirement, are budgeted and expended in the Deferred Maintenance Fund.

18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.

19. The Board of Education will approve all inter-fund transfers.

20. The Board of Education adopted the 2016/17 budget on or before July 1, 2016.

21. Education Code section 42127 (i) (4) specify that no later than 45 days after the Governor signs the Budget Act, the school district shall make available for public review any revisions in the revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. The 2016/17 Budget Act was signed on June 27, 2016. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code Sections 33127 and 42127.

22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.

BUDGETARY BUILDING BLOCKS

General Fund Assumptions

Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2016/17 is projected to decline by 250 students to 26,640.

Beginning Fund Balance Assumption

2. The total beginning General Fund balance is $79,290,185. The beginning balance for 2016/17 is the actual ending June 30, 2016 fund balance after the 2015/16 ledgers are closed.

Ending Fund Balance Assumptions

3. The 2016/17 ending General Fund balance is projected to be $62,087,386 reflecting a net change of ($17,202,799). This is based upon 2015/16 unaudited actuals, and that all revenues are received and all appropriations are expended.
4. Components of the ending General Fund Balance include non-spendable amounts of $150,000 for stores inventory and $100,000 for revolving cash.
5. In accordance with Education Code Section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be $8,869,621 or 3% of the total General Fund expenditures and transfers out.
6. School site/program carryover balances totaled $1,232,138 and are included in the General Fund expenditures. This represents unspent school site/program allocations that have been carried forward to the subsequent budget year.
7. After excluding all amounts for non-spendable, legally restricted, committed, assigned, and reserved for economic uncertainties, unrestricted General Fund unassigned/unappropriated amounts are projected to be $40,300,746.

Revenue Assumptions

8. The total budgeted attendance of 25,671.17 (not including District charter schools, county special education, and county community schools or the SB 1446 declining enrollment protection) reflects a decrease of 173.63 ADA in both general education and special education. Average daily attendance is used for purposes of calculating the Local Control Funding Formula (LCFF) Apportionment.

	ADA
OUSD	25,591.77
Non-Public Schools	49.26
Community Day School	30.14
SB 1446 Declining enrollment protection	62.27
County Special Education	12.64
County Community Schools	167.39
Sub-Total	**25,913.47**
El Rancho Charter MS	1,124.59
Santiago Charter MS	1,000.24
Sub Total (Charter Schools Only)	2,124.83
GRAND TOTAL	**28,038.30**

9. The following chart shows additional driving factors of the LCFF calculation:

Cost of Living Adjustment (COLA)	0.00%
Transitional Gap Funding	54.18%
3 Year Rolling Unduplicated English Learner (EL), Free/ Reduced (F/R) and Foster Youth (FY) Student Percentage	49.41%

10. LCFF Transfers include the Board committed 1.5% of the total General Fund expenditures/transfers out to the Deferred Maintenance Fund and Charter School in lieu of property taxes.

11. Other Federal revenue sources are projected to be $14,877,560 in 2016/17. Other State revenue sources are projected to be $41,088,461. One-time Mandate Reimbursement funds of $214 per ADA are included in projections for 2016/17. New one-time Grant Funds are not anticipated. The Special Education Master Plan apportionment includes a funded COLA of 0%. All other State programs are budgeted at 2015/16 levels, with 0% COLA. The actual amounts of carryover grant balances for all Federal and State program revenues have been reallocated back to their program budgets.

12. Based on the Orange County Department of Education Budget Advisory, Lottery Funds are projected at $189 per ADA; $144 Regular; and $45 for Instructional Materials.

13. Other Local Income is projected to be $5,392,850. Based upon low interest rates, Interest Income is projected to be $400,000.

Expenditure Assumptions

14. Expenditures associated with State and Federal categorical Programs are projected not-to-exceed program revenues, except Special Education Master Plan. In addition, the Routine Restricted Maintenance (RRM) Program requires an unrestricted General Fund contribution. The unrestricted General Fund contribution to these categorical programs is projected to be $35,714,111. The components include: Special Education $29,007,935; RRM $7,149,838; net with a contribution of $453,993 from the Orange County Department of Education (OCDE) to support unrestricted career technical education expenditures which were historically a restricted county program. State funds for Special Education are inadequate to provide services necessary to meet the needs of the students served. For the 2015/16 and 2016/17 years, the minimum match for Routine Restricted Maintenance per Education Code Section 17070.75 shall be the lessor of: a) 3% of the total general fund expenditures including transfers out and other financing uses or b) $6,455,225, the amount that the district deposited in the 2014/15 year. The RMM contribution is 2.5% of total general fund expenditures. Additionally, unrestricted state funds provided through the LCFF for Transportation are inadequate to meet the needs of students served and is supplemented by $6,999,953.

15. Certificated salaries are projected to be $127,971,978, an increase of $3,990,052 or 3.2% from 2015/16.

16. Classified salaries are projected to be $45,249,781, an increase of $1,935,220 or 4.5% from 2015/16.

17. Health and Welfare benefits for all plans combined are projected to increase. This increase is included in the budgeted amount for Health and Welfare. The General Fund contribution to Fund 71-Retiree Benefit Fund is projected to be $4,325,285. The District offers medical, dental, and vision benefits for eligible retirees including dependents. Eligibility for retiree health benefits and the District's financial contribution varies by employee group and when the employee was hired. Newly hired Classified employees are not eligible for retiree benefits. Newly hired Certificated and Leadership employees are only eligible for a District contribution through age 65 at the single employee rate for HMO, dental and vision coverage. The retiree health benefits are projected to be $6,621,662 and are funded by Fund 71 Retiree Benefit Fund.

18. Statutory benefits are projected to be as follows:

STRS	12.58%
PERS	13.888%
OASDI	6.2%
Medicare	1.45%
Unemployment	.05%
Worker's Comp	2.2%
OPEB	2.5%

19. Utilities are projected to be $4,255,324.

20. Professional/Consulting Services and Operating Expenditures are projected to be $7,374,426, an increase of $1,431,684 from 2015/16.

21. Capital outlay is projected to be $1,125,000, an increase of $131,321 from 2015/16.

22. Other Outgo is projected to be $7,505,812 primarily due to the debt service payment from the issuance and sale of Index Rate Taxable Retirement Health Benefits Funding Bonds, Series A. This amount also includes other capital leases, transfers to the Orange County Department of Education (OCDE) for ADA revenue generated by students placed in county education programs and the related Special Education excess and transportation costs. Based on information obtained from the OCDE, the County Educated ADA and transportation transfers are projected to be $1,590,138 and the excess costs are projected to be $1,185,000. Excess costs are billed one year in arrears.

23. Interfund Transfers out are projected to be $6,527,844, which includes a transfer from the General Fund to the Special Reserve Fund 40 of one-time Mandated Cost Reimbursements of $214 per ADA awaiting identification of Board priorities, as well as, $1,000,000 for technology infrastructure.

24. All prior-year, one-time expenditures (and applicable revenues) have been eliminated from the 2016/17 budget. All other expenditures are projected to remain flat, with no inflation increases.

Enrollment

Projecting enrollment is important because the District's enrollment establishes the basis of state revenue, staffing needs, and planning for facilities. Enrollment history is as follows:

2006/07	27,595	-2.71%
2007/08	27,832	0.86%
2008/09	27,868	0.13%
2009/10	27,957	0.32%
2010/11	28,058	0.36%
2011/12	27,860	-0.71%
2012/13	27,525	-1.20%
2013/14	27,390	-0.49%
2014/15	27,267	-0.45%
2015/16	26,811	-1.67%
2016/17 (Estimated)	26,561	-0.93%

Enrollment vs. Average Daily Attendance (ADA)

Enrollment represents the number of students actually enrolled in a District school on any given date. For the purposes of predicting and comparing historical enrollment, the measurement date used is the "P2" period of apportionment.

ADA is the measure of attendance activity that represents the actual count of students present. ADA reporting to the State is measured on three dates:

1. December 30 — The First Period "P1" Report
2. April 15 — The Second Period "P2" Report
3. End of School — The Annual ADA Report

The ratio between ADA and enrollment in California Public Schools is approximately 95%. The ratio history between ADA and enrollment in Orange Unified is as follows:

2009/10	95.8%
2010/11	96.2%
2011/12	96.6%
2012/13	96.4%
2013/14	96.6%
2014/15	96.2%
2015/16	96.1%
2016/17 (Estimated)	96.4%

ENROLLMENT MEASUREMENTS AND USES

Enrollment Projections

*Prior year "P2" period of attendance enrollment trends (updated periodically as actual data is obtained) are used for:

*Multi-Year Financial Forecasts
Facility Planning--CALPADS
Initial Staffing Allocations—Spring Registrations

First Period Average Daily Attendance – "P1" (December 30)

*Mid-year update to Financial Forecasts

Second Period Average Daily Attendance – "P2" (April 15)

LCFF Apportionment (except Non-Public Schools and Community Day School)

Annual Average Daily Attendance (end of school year)

Lottery Revenues (uses prior year's annual ADA)
LCFF Apportionment for Non-Public School and Community Day School

Staffing Composition

Full-time Equivalents (FTEs)

Staffing units are reflected as full-time equivalents (FTEs). Oftentimes, FTEs are shown as fractions. For example, teacher FTEs are related to teaching periods (0.2 FTE = 1 period, 1.0 FTE = 5 periods, etc.). Non-teaching FTEs are related to hours worked (0.375 FTE = 3 hours, 1.0 FTE = 8 hours, etc.).

School Staffing – Certificated Personnel

The District's staffing for teachers is computed in terms of student enrollment with student/teacher ratios of 30:1 for TK-6 and 32:1 for grades 7-12.

School Staffing – Classified Personnel

The District's clerical staffing for classified personnel assigned to school sites is computed in terms of the instructional levels (elementary, intermediate, and high school) associated to the school site.

Elementary Schools:

- Regular enrollment x 1.75 minutes plus Special Education enrollment x 2.0 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 11½ hours
- LMT is included in formula
- Health formula is .00282 x enrollment

Intermediate Schools:

- Regular enrollment x 2.825 minutes plus Special Education enrollment x 3.25 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 35½ hours
- Health Clerk of 6.5 hours is not included in formula; Secondary LMT is included.

High Schools:

- Same as intermediate schools, except that minimum staffing is 80 hours

To determine custodial staffing, the District uses staffing formulas that are based on projected enrollments by school site, school building square footage, number of teachers assigned to a site, and number of rooms.

Special Project Personnel

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by program and not the District's unrestricted General Fund.

Substitutes

Substitutes serving in District-funded programs are usually hired for one of three reasons: (1) illness or leave of absence provisions, (2) in-services, or (3) short-term resource. Each of these categories is centrally budgeted based on the prior-year expense and current-year needs defined by each program manager. For categorical programs, all substitute expenses are charged to the applicable program.

Non-School Site Staffing

Non-school site staffing (i.e. central office support services, management personnel, etc.) is based on available unrestricted General Fund resources with attention given to District priorities.

School Resource Allocations

Allocation of schools' resources are on a per-pupil basis, using prior-year enrollment updated after the end of the second attendance month.

School resources are expected to provide funding for the following operational needs:

	K-6	7-8	9-12
Other books	X	X	X
Instructional materials & supplies	X	X	X
Office supplies	X	X	X
Postage/printing	X	X	X
Library supplies	X	X	X
Conference, travel, and consultants *	X	X	X
Instructional media material/supplies	X	X	X
New equipment	X	X	X
Equipment replacement	X	X	X
Equipment repair	X	X	X

** Not funded by categorical programs*

The 2016/17 school resources are:

K-6	7-8	9-12
$39.00	$53.50	$64.25

In addition, an allocation of $10 per-pupil is given to the schools from Lottery Funds.

General Fund

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 08, 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:

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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)	25,839.55	25,765.67	26,195.15	25,733.44	25,733.44	25,733.44
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	25,839.55	25,765.67	26,195.15	25,733.44	25,733.44	25,733.44
5. District Funded County Program ADA						
a. County Community Schools	167.39	167.39	167.39	167.39	167.39	167.39
b. Special Education-Special Day Class	11.36	11.36	11.36	11.36	11.36	11.36
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.28	1.28	1.28	1.28	1.28	1.28
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	180.03	180.03	180.03	180.03	180.03	180.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,019.58	25,945.70	26,375.18	25,913.47	25,913.47	25,913.47
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals P-2 ADA	2015-16 Unaudited Actuals Annual ADA	2015-16 Unaudited Actuals Funded ADA	2016-17 Budget Estimated P-2 ADA	2016-17 Budget Estimated Annual ADA	2016-17 Budget Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	2,124.66	2,121.28	2,124.83	2,124.83	2,124.83	2,124.83
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,124.66	2,121.28	2,124.83	2,124.83	2,124.83	2,124.83
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,124.66	2,121.28	2,124.83	2,124.83	2,124.83	2,124.83

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,530,176.00		19,530,176.00		447,752.00	19,082,424.00
Work in Progress	1,953,539.00		1,953,539.00	997,813.00		2,951,352.00
Total capital assets not being depreciated	21,483,715.00	0.00	21,483,715.00	997,813.00	447,752.00	22,033,776.00
Capital assets being depreciated:						
Land Improvements	14,685,698.00		14,685,698.00	116,442.00		14,802,140.00
Buildings	193,040,351.00		193,040,351.00	4,316,034.00	143,009.00	197,213,376.00
Equipment	13,242,116.00		13,242,116.00	993,679.00		14,235,795.00
Total capital assets being depreciated	220,968,165.00	0.00	220,968,165.00	5,426,155.00	143,009.00	226,251,311.00
Accumulated Depreciation for:						
Land Improvements	(12,097,048.00)		(12,097,048.00)		113,877.00	(12,210,925.00)
Buildings	(56,561,995.00)		(56,561,995.00)		3,492,710.00	(60,054,705.00)
Equipment	(8,501,244.00)		(8,501,244.00)		1,209,750.00	(9,710,994.00)
Total accumulated depreciation	(77,160,287.00)	0.00	(77,160,287.00)	0.00	4,816,337.00	(81,976,624.00)
Total capital assets being depreciated, net	143,807,878.00	0.00	143,807,878.00	5,426,155.00	4,959,346.00	144,274,687.00
Governmental activity capital assets, net	165,291,593.00	0.00	165,291,593.00	6,423,968.00	5,407,098.00	166,308,463.00
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

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

FEDERAL PROGRAM NAME	Local Assistance	Local Assistance Private Sch ISPs	Preschool	Local Entitlement	Mental Health	Preschool Staff Development	Early Intervention
FEDERAL CATALOG NUMBER	84.027A	84.027A	84.173A	84.027A	84.027A	84.173A	84.181
RESOURCE CODE	3310	3311	3315	3320	3327	3345	3385
REVENUE OBJECT	8181	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	118,426.00	0.00	0.00
2. a. Current Year Award	4,973,899.00	21,968.00	121,356.00	245,457.00	327,024.00	1,726.00	86,305.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,973,899.00	21,968.00	121,356.00	245,457.00	327,024.00	1,726.00	86,305.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	4,973,899.00	21,968.00	121,356.00	245,457.00	445,450.00	1,726.00	86,305.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	209,457.00	0.00	43,153.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	209,457.00	0.00	43,153.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,973,899.00	21,968.00	121,356.00	245,457.00	445,450.00	1,726.00	86,305.00
10. Non Donor-Authorized Expenditures	1,728,284.00			62,917.00			
11. Total Expenditures (lines 9 & 10)	6,702,183.00	21,968.00	121,356.00	308,374.00	445,450.00	1,726.00	86,305.00
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)	(4,973,899.00)	(21,968.00)	(121,356.00)	(245,457.00)	(235,993.00)	(1,726.00)	(43,152.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	4,973,899.00	21,968.00	121,356.00	245,457.00	235,993.00	1,726.00	43,152.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,973,899.00	21,968.00	121,356.00	245,457.00	445,450.00	1,726.00	86,305.00

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

FEDERAL PROGRAM NAME	Supporting Inclusive Practices	Alternate Dispute Resolution	Title I	Voc & Applied Tech	Title II, Part A	Title III, Part A NCLB (LEP)	Indian Education
FEDERAL CATALOG NUMBER	84.027A	84.027A	84.01	84.048A	84.367	84.365A	84.060A
RESOURCE CODE	3386	3395	3010	3550	4035	4203	4510
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)				VEA Secondary	Teacher Quality		
AWARD							
1. Prior Year Carryover	36,357.00	0.00	870,603.00	0.00	527,463.00	213,817.00	0.00
2. a. Current Year Award	0.00	21,097.00	5,216,417.00	224,708.00	884,184.00	631,099.00	57,638.00
b. Transferability (NCLB)							
c. Other Adjustments					(60.00)	35,621.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	21,097.00	5,216,417.00	224,708.00	884,124.00	666,720.00	57,638.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	36,357.00	21,097.00	6,087,020.00	224,708.00	1,411,587.00	880,537.00	57,638.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	813.00	0.00	4,195,359.00	117,405.00	716,632.00	663,595.00	37,168.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	813.00	0.00	4,195,359.00	117,405.00	716,632.00	663,595.00	37,168.00
EXPENDITURES							
9. Donor-Authorized Expenditures	36,357.00	4,051.00	4,936,428.00	224,708.00	834,397.00	712,012.00	57,638.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	36,357.00	4,051.00	4,936,428.00	224,708.00	834,397.00	712,012.00	57,638.00
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)	(35,544.00)	(4,051.00)	(741,069.00)	(107,303.00)	(117,765.00)	(48,417.00)	(20,470.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	35,544.00	4,051.00	741,069.00	107,303.00	117,765.00	48,417.00	20,470.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	17,046.00	1,150,592.00	0.00	577,190.00	168,525.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	17,046.00	1,150,592.00	0.00	577,190.00	168,525.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	36,357.00	4,051.00	4,936,428.00	224,708.00	834,397.00	712,012.00	57,638.00

FEDERAL PROGRAM NAME	CA State Preschool	TOTAL
FEDERAL CATALOG NUMBER	93.596 & 93.575	
RESOURCE CODE	5025	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	FD12	
AWARD		
1. Prior Year Carryover	0.00	1,766,666.00
2. a. Current Year Award	92,550.00	12,905,428.00
b. Transferability (NCLB)		0.00
c. Other Adjustments		35,561.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	92,550.00	12,940,989.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	92,550.00	14,707,655.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	6,980.00	5,990,562.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	6,980.00	5,990,562.00
EXPENDITURES		
9. Donor-Authorized Expenditures	6,980.00	12,708,732.00
10. Non Donor-Authorized Expenditures		1,791,201.00
11. Total Expenditures (lines 9 & 10)	6,980.00	14,499,933.00
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	(6,718,170.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	0.00	6,718,170.00
14. Unused Grant Award Calculation (line 4 minus line 9)	85,570.00	1,998,923.00
15. If Carryover is allowed, enter line 14 amount here	0.00	1,913,353.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,980.00	12,708,732.00

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

STATE PROGRAM NAME	After School Education & Safety	Emergency Repair	Career Technical Education Incentive	State Local Assistance	Infant Discretionary	Workability	Tobacco Use Prevention
RESOURCE CODE	6010	6225	6387	6501	6515	6520	6690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
2. a. Current Year Award	1,449,476.00	477,798.00	1,192,210.00	9,326.00	2,719.00	311,119.00	0.00
b. Other Adjustments							(1,500.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,449,476.00	477,798.00	1,192,210.00	9,326.00	2,719.00	311,119.00	(1,500.00)
3. Required Matching Funds/Other		193.00					
4. Total Available Award (sum lines 1, 2c, & 3)	1,449,476.00	477,991.00	1,192,210.00	9,326.00	2,719.00	311,119.00	3,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							2,250.00
6. Cash Received in Current Year	1,304,529.00	477,798.00	596,105.00	0.00	0.00	185,772.00	0.00
7. Contributed Matching Funds		193.00					
8. Total Available (sum lines 5, 6, & 7)	1,304,529.00	477,991.00	596,105.00	0.00	0.00	185,772.00	2,250.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,445,487.00	263,240.00	358,775.00	9,326.00	2,719.00	311,119.00	1,829.00
10. Non Donor-Authorized Expenditures						12,185.00	
11. Total Expenditures (lines 9 & 10)	1,445,487.00	263,240.00	358,775.00	9,326.00	2,719.00	323,304.00	1,829.00
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)	(140,958.00)	214,751.00	237,330.00	(9,326.00)	(2,719.00)	(125,347.00)	421.00
a. Unearned Revenue	0.00	214,751.00	237,330.00	0.00	0.00	0.00	0.00
b. Accounts Payable							421.00
c. Accounts Receivable	140,959.00	0.00	0.00	9,326.00	2,719.00	125,347.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,989.00	214,751.00	833,435.00	0.00	0.00	0.00	1,171.00
15. If Carryover is allowed, enter line 14 amount here		214,751.00	833,435.00				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,445,488.00	263,047.00	358,775.00	9,326.00	2,719.00	311,119.00	1,829.00

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

STATE PROGRAM NAME	Agricultural Vocational Incentive	Partnership Academies	STRS On-Behalf Pension Contributions	STRS On-Behalf Pension Contributions	STRS On-Behalf Pension Contributions	PreK & Family Literacy - Support	CA State Preschool
RESOURCE CODE	7010	7220	7690	7690	7690	6052	6105
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	VEA Agriculture			FD09	FD11	FD12	FD12
AWARD							
1. Prior Year Carryover	0.00	66,990.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	5,896.00	73,620.00	7,443,587.00	230,705.00	282.00	5,000.00	1,324,273.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,896.00	73,620.00	7,443,587.00	230,705.00	282.00	5,000.00	1,324,273.00
3. Required Matching Funds/Other							69,526.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,896.00	140,610.00	7,443,587.00	230,705.00	282.00	5,000.00	1,393,799.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		31,350.00					
6. Cash Received in Current Year	5,896.00	70,866.00	7,443,587.00	230,705.00	282.00	4,837.00	892,335.00
7. Contributed Matching Funds							69,526.00
8. Total Available (sum lines 5, 6, & 7)	5,896.00	102,216.00	7,443,587.00	230,705.00	282.00	4,837.00	961,861.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,896.00	67,357.00	7,443,587.00	230,705.00	282.00	5,000.00	1,164,218.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,896.00	67,357.00	7,443,587.00	230,705.00	282.00	5,000.00	1,164,218.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	34,859.00	0.00	0.00	0.00	(163.00)	(202,357.00)
a. Unearned Revenue	0.00	36,443.00				0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	1,584.00				163.00	202,356.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	73,253.00	0.00	0.00	0.00	0.00	229,581.00
15. If Carryover is allowed, enter line 14 amount here		73,253.00					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,896.00	67,357.00	7,443,587.00	230,705.00	282.00	5,000.00	1,094,691.00

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STATE PROGRAM NAME	STRS On-Behalf Pension Contributions	TOTAL
RESOURCE CODE	7690	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	FD12	
AWARD		
1. Prior Year Carryover	0.00	71,490.00
2. a. Current Year Award	6,191.00	12,532,202.00
b. Other Adjustments		(1,500.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,191.00	12,530,702.00
3. Required Matching Funds/Other		69,719.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,191.00	12,671,911.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		33,600.00
6. Cash Received in Current Year	6,191.00	11,218,903.00
7. Contributed Matching Funds		69,719.00
8. Total Available (sum lines 5, 6, & 7)	6,191.00	11,322,222.00
EXPENDITURES		
9. Donor-Authorized Expenditures	6,191.00	11,315,731.00
10. Non Donor-Authorized Expenditures		12,185.00
11. Total Expenditures (lines 9 & 10)	6,191.00	11,327,916.00
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	6,491.00
a. Unearned Revenue		488,524.00
b. Accounts Payable		421.00
c. Accounts Receivable		482,454.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,356,180.00
15. If Carryover is allowed, enter line 14 amount here		1,121,439.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,191.00	11,246,012.00

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

LOCAL PROGRAM NAME	School Readiness	California Math/Science Partnership	OC Friday Night Live Partnership	Equitable Science Curriculum Arts in Public Education	Computer Science Education Program	CTE TEACH	Orange County Teacher Pathway Partnership
RESOURCE CODE	9202	9215	9219	9250	9251	9252	9253
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	Local	CAMSP		ESCAPE	CODE.org		OCTPP
AWARD							
1. Prior Year Carryover	0.00	68,855.00	0.00	0.00	0.00	0.00	29,129.00
2. a. Current Year Award	459,969.00	0.00	1,000.00	5,700.00	27,052.00	29,000.00	82,884.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	459,969.00	0.00	1,000.00	5,700.00	27,052.00	29,000.00	82,884.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	459,969.00	68,855.00	1,000.00	5,700.00	27,052.00	29,000.00	112,013.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	205,427.00	6,357.00	0.00	0.00	27,052.00	12,601.00	77,045.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	205,427.00	6,357.00	0.00	0.00	27,052.00	12,601.00	77,045.00
EXPENDITURES							
9. Donor-Authorized Expenditures	378,698.00	13,835.00	1,000.00	3,235.00	27,052.00	21,554.00	104,412.00
10. Non Donor-Authorized Expenditures		1,941.00	169.00		1,609.00		
11. Total Expenditures (lines 9 & 10)	378,698.00	15,776.00	1,169.00	3,235.00	28,661.00	21,554.00	104,412.00
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)	(173,271.00)	(7,478.00)	(1,000.00)	(3,235.00)	0.00	(8,953.00)	(27,367.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	173,271.00	7,478.00	1,000.00	3,235.00	0.00	8,953.00	27,367.00
14. Unused Grant Award Calculation (line 4 minus line 9)	81,271.00	55,020.00	0.00	2,465.00	0.00	7,446.00	7,601.00
15. If Carryover is allowed, enter line 14 amount here	14,705.00	55,020.00					7,601.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	378,698.00	13,835.00	1,000.00	3,235.00	27,052.00	21,554.00	104,412.00

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

LOCAL PROGRAM NAME	ROP General	ROP Lottery	ROP Aviation	ROP Prop 20 Lottery	ROP Curriculum Analysis & Alignment Project	ROP Program Expansion Project	ROP Career Pathways Partnership
RESOURCE CODE	9351	9352	9354	9355	9357	9359	9360
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)					CAAP		OCCPP
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	23,896.00	1,230.00
2. a. Current Year Award	941,308.00	3,591.00	64,184.00	20,529.00	19,563.00	0.00	80,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	941,308.00	3,591.00	64,184.00	20,529.00	19,563.00	0.00	80,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	941,308.00	3,591.00	64,184.00	20,529.00	19,563.00	23,896.00	81,230.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							1,230.00
6. Cash Received in Current Year	941,308.00	0.00	46,369.00	0.00	0.00	0.00	25,349.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	941,308.00	0.00	46,369.00	0.00	0.00	0.00	26,579.00
EXPENDITURES							
9. Donor-Authorized Expenditures	941,308.00	3,591.00	64,184.00	20,529.00	6,376.00	23,896.00	57,056.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	941,308.00	3,591.00	64,184.00	20,529.00	6,376.00	23,896.00	57,056.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(3,591.00)	(17,815.00)	(20,529.00)	(6,376.00)	(23,896.00)	(30,477.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	0.00	3,591.00	17,815.00	20,529.00	6,376.00	23,896.00	30,477.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	13,187.00	0.00	24,174.00
15. If Carryover is allowed, enter line 14 amount here							24,174.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	941,308.00	3,591.00	64,184.00	20,529.00	6,376.00	23,896.00	57,056.00

LOCAL PROGRAM NAME	ROP Adult Health	Every 15 Minutes	Orange County Arts Education Collaborative Fund	Microsoft Settlement-General Purpose	Natural Disaster & Emergency Preparedness Grant	OC STEM Initiative	Quality Rating & Improvement System
RESOURCE CODE	9367	9402	9511	9512	9522	9523	9216
REVENUE OBJECT	8677	8699	8699	8699	8699	8699	8677
LOCAL DESCRIPTION (if any)		E15M	OCAEC				FD12
AWARD							
1. Prior Year Carryover	10,270.00	0.00	0.00	3,466.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	6,000.00	10,000.00	0.00	2,000.00	5,000.00	62,912.00
b. Other Adjustments				1.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	6,000.00	10,000.00	1.00	2,000.00	5,000.00	62,912.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	10,270.00	6,000.00	10,000.00	3,467.00	2,000.00	5,000.00	62,912.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							62,912.00
6. Cash Received in Current Year	0.00	5,328.00	0.00	3,467.00	2,000.00	5,000.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	5,328.00	0.00	3,467.00	2,000.00	5,000.00	62,912.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,270.00	5,328.00	10,000.00	3,467.00	2,000.00	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,270.00	5,328.00	10,000.00	3,467.00	2,000.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,270.00)	0.00	(10,000.00)	0.00	0.00	5,000.00	62,912.00
a. Unearned Revenue						5,000.00	62,912.00
b. Accounts Payable							
c. Accounts Receivable	10,270.00	0.00	10,000.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	672.00	0.00	0.00	0.00	5,000.00	62,912.00
15. If Carryover is allowed, enter line 14 amount here						5,000.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,270.00	5,328.00	10,000.00	3,467.00	2,000.00	0.00	0.00

LOCAL PROGRAM NAME	Early Learning Initiative	Quality Stars Rating & Improvement System	TOTAL
RESOURCE CODE	9217	9218	
REVENUE OBJECT	8677	8677	
LOCAL DESCRIPTION (if any)	FD12	FD12	
AWARD			
1. Prior Year Carryover	0.00	0.00	136,846.00
2. a. Current Year Award	2,400.00	15,800.00	1,838,892.00
b. Other Adjustments			1.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,400.00	15,800.00	1,838,893.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,400.00	15,800.00	1,975,739.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			64,142.00
6. Cash Received in Current Year	1,200.00	15,800.00	1,374,303.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	1,200.00	15,800.00	1,438,445.00
EXPENDITURES			
9. Donor-Authorized Expenditures	1,200.00	0.00	1,698,991.00
10. Non Donor-Authorized Expenditures			3,719.00
11. Total Expenditures (lines 9 & 10)	1,200.00	0.00	1,702,710.00
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	15,800.00	(260,546.00)
a. Unearned Revenue		15,800.00	83,712.00
b. Accounts Payable			0.00
c. Accounts Receivable	0.00	0.00	344,258.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,200.00	15,800.00	276,748.00
15. If Carryover is allowed, enter line 14 amount here	1,200.00	15,800.00	123,500.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,200.00	0.00	1,698,991.00

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

FEDERAL PROGRAM NAME	LEA Medi-Cal Option	Nat'l School Lunch	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.555	
RESOURCE CODE	5640	5310	
REVENUE OBJECT	8290	8220	
LOCAL DESCRIPTION (if any)		FD13	
AWARD			
1. Prior Year Restricted Ending Balance	1,768,974.00		1,768,974.00
2. a. Current Year Award	292,333.00	5,999,885.00	6,292,218.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	292,333.00	5,999,885.00	6,292,218.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,061,307.00	5,999,885.00	8,061,192.00
REVENUES			
5. Cash Received in Current Year	292,333.00	5,677,956.00	5,970,289.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	321,929.00	321,929.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	321,929.00	321,929.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	292,333.00	5,999,885.00	6,292,218.00
EXPENDITURES			
10. Donor-Authorized Expenditures	685,433.00	5,999,885.00	6,685,318.00
11. Non Donor-Authorized Expenditures		4,747,338.00	4,747,338.00
12. Total Expenditures (line 10 plus line 11)	685,433.00	10,747,223.00	11,432,656.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	1,375,874.00	0.00	1,375,874.00

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

STATE PROGRAM NAME	Educator Effectiveness	Special Education	Mental Health	Lottery	Educator Effectiveness	Restricted Lottery	Adult Education Block Grant
RESOURCE CODE	6264	6500	6512	6300	6264	6300	6391
REVENUE OBJECT	8590	8311/8319	8590	8560	8590	8560	8590
LOCAL DESCRIPTION (if any)					FD09	FD09	FD11
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	1,730,294.00	0.00	0.00	17,868.00	0.00
2. a. Current Year Award	2,010,244.00	15,700,954.00	1,631,333.00	1,395,773.00	81,613.00	61,562.00	6,722.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,010,244.00	15,700,954.00	1,631,333.00	1,395,773.00	81,613.00	61,562.00	6,722.00
3. Required Matching Funds/Other		311,847.00					9.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,010,244.00	16,012,801.00	3,361,627.00	1,395,773.00	81,613.00	79,430.00	6,731.00
REVENUES							
5. Cash Received in Current Year	2,010,244.00	15,700,954.00	1,286,448.00	71,404.00	81,613.00	3,283.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	344,885.00	1,324,369.00	0.00	58,279.00	6,722.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	344,885.00	1,324,369.00	0.00	58,279.00	6,722.00
8. Contributed Matching Funds		311,847.00					9.00
9. Total Available (sum lines 5, 7c, & 8)	2,010,244.00	16,012,801.00	1,631,333.00	1,395,773.00	81,613.00	61,562.00	6,731.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,056,174.00	16,012,801.00	2,315,301.00	395,773.00	62,181.00	32,058.00	6,731.00
11. Non Donor-Authorized Expenditures		22,336,405.00					
12. Total Expenditures (line 10 plus line 11)	1,056,174.00	38,349,206.00	2,315,301.00	395,773.00	62,181.00	32,058.00	6,731.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	954,070.00	0.00	1,046,326.00	1,000,000.00	19,432.00	47,372.00	0.00

STATE PROGRAM NAME	Child Development Center - Reserve Account	State Meal	TOTAL
RESOURCE CODE	6130	5310	
REVENUE OBJECT	8990/8660	8521	
LOCAL DESCRIPTION (if any)	FD12	FD13	
AWARD			
1. Prior Year Restricted Ending Balance	38,022.00		1,786,184.00
2. a. Current Year Award	0.00	432,366.00	21,320,567.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	432,366.00	21,320,567.00
3. Required Matching Funds/Other	222.00		312,078.00
4. Total Available Award (sum lines 1, 2c, & 3)	38,244.00	432,366.00	23,418,829.00
REVENUES			
5. Cash Received in Current Year	0.00	406,941.00	19,560,887.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	25,425.00	1,759,680.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	25,425.00	1,759,680.00
8. Contributed Matching Funds	222.00		312,078.00
9. Total Available (sum lines 5, 7c, & 8)	222.00	432,366.00	21,632,645.00
EXPENDITURES			
10. Donor-Authorized Expenditures		432,366.00	20,313,385.00
11. Non Donor-Authorized Expenditures			22,336,405.00
12. Total Expenditures (line 10 plus line 11)	0.00	432,366.00	42,649,790.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	38,244.00	0.00	3,105,444.00

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

LOCAL PROGRAM NAME	ROP Adult Fee Based Program	State Farm	Huber Trust	TOTAL
RESOURCE CODE	9365	9501	9602	
REVENUE OBJECT	8677	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	68,326.00	0.00	439,941.00	508,267.00
2. a. Current Year Award		100,000.00	80,000.00	180,000.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	100,000.00	80,000.00	180,000.00
3. Required Matching Funds/Other			2,587.00	2,587.00
4. Total Available Award (sum lines 1, 2c, & 3)	68,326.00	100,000.00	522,528.00	690,854.00
REVENUES				
5. Cash Received in Current Year	0.00	100,000.00	80,000.00	180,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			2,587.00	2,587.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	100,000.00	82,587.00	182,587.00
EXPENDITURES				
10. Donor-Authorized Expenditures	43,364.00	76,858.00	72,705.00	192,927.00
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	43,364.00	76,858.00	72,705.00	192,927.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	24,962.00	23,142.00	449,823.00	497,927.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	123,981,925.55	301	737,695.88	303	123,244,229.67	305	2,881,223.47		307	120,363,006.20	309
2000 - Classified Salaries	43,314,560.88	311	83,497.84	313	43,231,063.04	315	6,386,283.02		317	36,844,780.02	319
3000 - Employee Benefits	60,574,577.24	321	4,597,348.68	323	55,977,228.56	325	3,261,530.00		327	52,715,698.56	329
4000 - Books, Supplies Equip Replace. (6500)	12,818,524.49	331	152,369.11	333	12,666,155.38	335	3,970,765.66		337	8,695,389.72	339
5000 - Services. . . & 7300 - Indirect Costs	20,223,830.47	341	86,310.38	343	20,137,520.09	345	4,068,332.81		347	16,069,187.28	349
				TOTAL	255,256,196.74	365			TOTAL	234,688,061.78	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	98,863,121.87	375
2. Salaries of Instructional Aides Per EC 41011	2100	9,630,222.85	380
3. STRS	3101 & 3102	16,365,980.75	382
4. PERS	3201 & 3202	726,877.86	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,982,019.24	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	13,562,465.72	385
7. Unemployment Insurance	3501 & 3502	54,655.93	390
8. Workers' Compensation Insurance	3601 & 3602	2,404,384.77	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)		143,589,728.99	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		961,419.50	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		294,148.29	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		142,334,161.20	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		60.65%	
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)	60.65%
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)	234,688,061.78
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	30,614,699.00		30,614,699.00		2,777,636.00	27,837,063.00	2,988,918.00
Capital Leases Payable	9,650,177.00		9,650,177.00		815,015.00	8,835,162.00	859,458.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	84,965,000.00		84,965,000.00		2,000,000.00	82,965,000.00	2,100,000.00
Compensated Absences Payable	4,124,729.00		4,124,729.00	241,943.00		4,366,672.00	
Governmental activities long-term liabilities	129,354,605.00	0.00	129,354,605.00	241,943.00	5,592,651.00	124,003,897.00	5,948,376.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2014-15 Actual 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)	167,888,368.64		167,888,368.64			171,547,737.39
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	28,597.01		28,597.01			28,144.24
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)	26,019.58		26,019.58	25,913.47		25,913.47
2. Total Charter Schools ADA (Form A, Line C9)	2,124.66		2,124.66	2,124.83		2,124.83
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			28,144.24			28,038.30
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)	854,542.00		854,542.00	854,541.00		854,541.00
2. Timber Yield Tax (Object 8022)	16.75		16.75	18.00		18.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	124,021,413.32		124,021,413.32	126,038,334.00		126,038,334.00
5. Unsecured Roll Taxes (Object 8042)	4,162,805.85		4,162,805.85	4,229,613.00		4,229,613.00
6. Prior Years' Taxes (Object 8043)	1,847,347.78		1,847,347.78	1,735,329.00		1,735,329.00
7. Supplemental Taxes (Object 8044)	2,882,086.54		2,882,086.54	2,801,575.00		2,801,575.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,881,718.61		5,881,718.61	6,085,270.00		6,085,270.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	13,359,186.90		13,359,186.90	5,642,150.00		5,642,150.00
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)	(4,908,638.00)		(4,908,638.00)	(5,064,310.00)		(5,064,310.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	148,100,479.75	0.00	148,100,479.75	142,322,520.00	0.00	142,322,520.00
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)	148,100,479.75	0.00	148,100,479.75	142,322,520.00	0.00	142,322,520.00

	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)			2,415,286.93			2,583,793.00
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)			2,415,286.93			2,583,793.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	74,529,553.00		74,529,553.00	88,434,719.00		88,434,719.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	402,945.89		402,945.89	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	74,932,498.89	0.00	74,932,498.89	88,434,719.00	0.00	88,434,719.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	290,696,365.33		290,696,365.33	288,241,952.00		288,241,952.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	694,203.10		694,203.10	405,000.00		405,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2015-16 Actual**			**2016-17 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			167,888,368.64			171,547,737.39
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9842			0.9962
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			171,547,737.39			180,072,963.45
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			148,100,479.75			142,322,520.00
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)			3,377,308.80			3,364,596.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			25,862,544.57			40,334,236.45
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			25,862,544.57			40,334,236.45
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])			416,430.24			257,006.57
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			148,516,909.99			142,579,526.57
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)			25,446,114.33			40,077,229.88
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			148,516,909.99			
b. State Subventions (Line D8)			25,446,114.33			
c. Less: Excluded Appropriations (Line C23)			2,415,286.93			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			171,547,737.39			

	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)			171,547,737.39			180,072,963.45
12. Appropriations Subject to the Limit (Line D9d)			171,547,737.39			

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

Barbara Stephens-Director Fiscal Assistance
Gann Contact Person

(714) 628-4044
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) — 6,022,963.20
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) — 223,382,517.63

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) — 2.70%

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)	7,161,651.90
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,096,537.20
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	46,300.00
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)	610,737.62
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)	9,915,226.72
9.	Carry-Forward Adjustment (Part IV, Line F)	377,018.16
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,292,244.88
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	162,953,297.99
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,342,076.67
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	23,405,790.51
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,778,651.63
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	130,759.82
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,050,533.59
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)	27,556.00
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)	2,287.00
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)	22,009,174.05
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)	6,775.03
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,645,645.39
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,948,506.68
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)	267,301,054.36
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	3.71%
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)	3.85%

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)**	9,915,226.72
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	271,740.14
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 (3.67%) times Part III, Line B18); zero if negative	377,018.16
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.67%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.67%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	377,018.16
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)**	377,018.16

Approved indirect cost rate: 3.67%
Highest rate used in any program: 3.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,483,708.44	164,552.10	3.67%
01	3310	6,464,920.60	237,262.59	3.67%
01	3311	21,190.32	777.68	3.67%
01	3315	117,059.90	4,296.10	3.67%
01	3320	297,457.52	10,916.69	3.67%
01	3327	314,199.90	11,531.14	3.67%
01	3345	1,664.90	61.10	3.67%
01	3385	83,249.74	3,055.26	3.67%
01	3386	35,069.52	1,287.05	3.67%
01	3395	3,907.80	143.42	3.67%
01	3550	216,753.16	7,954.84	3.67%
01	4035	804,859.16	29,538.33	3.67%
01	4203	698,050.98	13,961.02	2.00%
01	4510	55,597.57	2,040.43	3.67%
01	5640	525,852.69	19,298.37	3.67%
01	6010	95,587.50	3,508.06	3.67%
01	6264	1,018,784.58	37,389.42	3.67%
01	6387	346,074.19	12,700.92	3.67%
01	6500	32,847,154.09	1,205,490.56	3.67%
01	6501	8,995.85	330.15	3.67%
01	6512	2,116,139.67	77,662.33	3.67%
01	6515	2,622.75	96.25	3.67%
01	6520	311,859.03	11,445.23	3.67%
01	6690	1,764.04	64.74	3.67%
01	7220	64,971.61	2,384.46	3.67%
01	8150	6,221,349.10	228,323.51	3.67%
01	9010	1,835,093.06	59,344.55	3.23%
09	6264	59,979.46	2,201.25	3.67%
11	6391	6,493.03	238.29	3.67%
12	5025	6,732.90	247.10	3.67%
12	6052	4,823.00	177.00	3.67%
12	6105	1,123,003.39	41,214.22	3.67%
12	9010	5,504,895.10	165,110.85	3.00%
13	5310	7,948,506.68	291,710.20	3.67%

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	988,097.00		17,868.20	1,005,965.20
2. State Lottery Revenue	8560	4,205,350.11		1,457,334.81	5,662,684.92
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,193,447.11	0.00	1,475,203.01	6,668,650.12
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,494,894.55			1,494,894.55
2. Classified Salaries	2000-2999	655,677.77			655,677.77
3. Employee Benefits	3000-3999	441,637.40			441,637.40
4. Books and Supplies	4000-4999	2,299,794.81		426,108.89	2,725,903.70
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	192,520.48			192,520.48
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			1,722.00	1,722.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	10,411.10			10,411.10
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,094,936.11	0.00	427,830.89	5,522,767.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	98,511.00	0.00	1,047,372.12	1,145,883.12

D. COMMENTS:

Duplicating Costs of Instructional Materials

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	291,001,275.48
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,092,082.21
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	130,759.82
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,371,375.87
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,194,678.56
4. Other Transfers Out	All	9200	7200-7299	123,013.00
5. Interfund Transfers Out	All	9300	7600-7629	14,174,983.49
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,293,436.89
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,673,830.55
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				22,962,078.18
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	3,143,904.62
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				256,091,019.71

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)		28,066.98
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,124.28

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.)	227,129,305.17	8,240.62
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)	227,129,305.17	8,240.62
B. Required effort (Line A.2 times 90%)	204,416,374.65	7,416.56
C. Current year expenditures (Line I.E and Line II.B)	256,091,019.71	9,124.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,323,756.24	3,230,939.35	627,745.12	5,664,022.14	17,937,935.12	0.00	3,044,142.75
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							
1110	Regular Education, K–12	914.10	914.10	914.10	914.10	1,104.20		2,466.00
3100	Alternative Schools							
3200	Continuation Schools	10.49	10.49	10.49	10.49	14.14		
3300	Independent Study Centers	3.00	3.00	3.00	3.00	3.00		
3400	Opportunity Schools							
3550	Community Day Schools	4.00	4.00	4.00	4.00	4.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education	29.08	29.08	29.08	29.08	29.00		
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	233.80	233.80	233.80	233.80	165.00		701.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		1,194.47	1,194.47	1,194.47	1,194.47	1,319.34	0.00	3,167.00

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	462,452.39	0.00	462,452.39	17,632.18		480,084.57
1110	Regular Education, K–12	161,894,168.35	25,683,742.30	187,577,910.65	7,151,888.35		194,729,799.00
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,900,309.81	287,504.58	2,187,814.39	83,416.03		2,271,230.42
3300	Independent Study Centers	517,022.43	68,030.12	585,052.55	22,306.63		607,359.18
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	826,446.03	90,706.83	917,152.86	34,968.80		952,121.66
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,401,280.08	658,350.98	4,059,631.06	154,783.83		4,214,414.89
4110	Regular Education, Adult	14,822.11	0.00	14,822.11	565.13		15,387.24
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	41,829.03	0.00	41,829.03	1,594.84		43,423.87
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	56,897,706.10	5,040,205.89	61,937,911.99	2,361,541.56		64,299,453.55
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,252,108.26	0.00	1,252,108.26	47,739.83		1,299,848.09
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	145,356.29	0.00	145,356.29	5,542.08		150,898.37
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					377,696.86	377,696.86
----	Other Outgo					21,501,557.67	21,501,557.67
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	556,697.75		556,697.75
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(498,697.66)		(498,697.66)
----	**Total General Fund and Charter Schools Funds Expenditures**	227,353,500.88	31,828,540.70	259,182,041.58	9,939,979.35	21,879,254.53	291,001,275.46

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	140,131.10	128,208.17	21,215.67	48,645.58	124,251.87	0.00	0.00			0.00	0.00	462,452.39
1110	Regular Education, K–12	119,338,595.93	7,779,970.99	5,377,113.23	18,103,589.35	4,805,967.55	119,769.20	1,778,651.63			4,590,510.47	0.00	161,894,168.35
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,198,539.07	0.00	62,902.77	411,629.12	136,520.46	0.00	0.00			90,718.39	0.00	1,900,309.81
3300	Independent Study Centers	300,147.34	0.00	0.00	154,416.08	62,284.99	0.00	0.00			174.02	0.00	517,022.43
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	562,335.79	0.00	0.00	154,158.53	62,284.99	0.00	0.00			47,666.72	0.00	826,446.03
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	2,526,750.90	234,236.54	79,507.38	250,683.78	298,035.36	0.00	0.00			12,066.12	0.00	3,401,280.08
4110	Regular Education, Adult	1,319.71	0.00	0.00	13,502.40	0.00	0.00	0.00			0.00	0.00	14,822.11
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	41,829.03	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	41,829.03
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	43,307,246.25	3,068,569.27	170,970.24	1,655.00	3,918,962.66	6,426,326.40	0.00			3,976.28	0.00	56,897,706.10
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	1,152,989.60	95,961.80	2,606.70	93.36	456.80	0.00	0.00	0.00	0.00	0.00	0.00	1,252,108.26
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		130,759.82	0.00	14,596.47	0.00	145,356.29
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		168,569,884.72	11,306,946.77	5,714,315.99	19,138,373.20	9,408,764.68	6,546,095.60	1,778,651.63	130,759.82	0.00	4,759,708.47	0.00	227,353,500.88

* 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	8,300,544.75	15,012,860.95	2,370,336.60	25,683,742.30
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	95,255.12	192,249.46	0.00	287,504.58
3300	Independent Study Centers	27,241.69	40,788.43	0.00	68,030.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	36,322.26	54,384.57	0.00	90,706.83
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	264,062.84	394,288.14	0.00	658,350.98
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,123,036.17	2,243,363.57	673,806.15	5,040,205.89
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)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		10,846,462.83	17,937,935.12	3,044,142.75	31,828,540.70

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)	1,050,533.59
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	46,300.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,189,207.90
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,152,635.52
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,438,677.01
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	227,353,500.88
2	Total Allocated Costs (from Form PCR, Column 2, Total)	31,828,540.70
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	259,182,041.58
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	6,775.03
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,645,645.39
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,948,506.68
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	14,600,927.10
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	273,782,968.68
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	3.81%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			377,696.86		377,696.86
Other Outgo (Objects 1000-7999)				21,501,557.67	21,501,557.67
Total Other Costs	0.00	0.00	377,696.86	21,501,557.67	21,879,254.53

Description	2015-16 Actual	2016-17 Budget	% Diff.
SELPA Name: Orange Unified (BM)			
Date allocation plan approved by SELPA governance: May-12, 2016			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	14,226,144.04	14,211,769.95	-0.10%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	14,226,144.04	14,211,769.95	-0.10%
B. COLA Apportionment	152,742.89	0.00	-100.00%
C. Growth Apportionment or Declining ADA Adjustment	(123,800.46)	(729,756.60)	489.46%
D. Subtotal (Sum lines A.4, B, and C)	14,255,086.47	13,482,013.35	-5.42%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment	69,681.25	69,230.00	-0.65%
G. Out of Home Care Apportionment	1,376,186.00	1,376,186.00	0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	15,700,953.72	14,927,429.35	-4.93%
K. Mental Health Apportionment	327,024.00	327,024.00	0.00%
L. Federal IDEA Local Assistance Grants - Preschool	247,183.00	247,183.00	0.00%
M. Federal IDEA - Section 619 Preschool	121,356.00	121,356.00	0.00%
N. Other Federal Discretionary Grants	5,103,269.00	5,082,172.00	-0.41%
O. Other Adjustments	1,954,497.00	1,944,053.00	-0.53%
P. Total SELPA Revenues (Sum lines J through O)	23,454,282.72	22,649,217.35	-3.43%
II. ALLOCATION TO SELPA MEMBERS			
Orange Unified (BM00)	23,454,282.72	22,649,217.35	-3.43%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	23,454,282.72	22,649,217.35	-3.43%

Preparer
Name: Jorge Martinez
Title: Budget Control Supervisor
Phone: (714) 628-5825

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									3,238
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	514,048.00	0.00	959,728.68	23,858.88	1,508,066.28	4,427,766.18	14,698,644.58		22,132,112.60
2000-2999	Classified Salaries	390,189.74	0.00	69,715.41	0.00	660,505.21	6,103,270.89	7,151,422.87		14,375,104.12
3000-3999	Employee Benefits	309,273.13	0.00	352,164.89	6,212.65	637,911.84	4,224,660.58	7,309,514.58		12,839,737.67
4000-4999	Books and Supplies	10,061.68	0.00	0.00	0.00	8,416.17	620,487.79	44,113.36		683,079.00
5000-5999	Services and Other Operating Expenditures	584,714.25	0.00	7,123.55	0.00	17,160.42	2,931,886.40	2,464,652.32		6,005,536.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	862,135.77	0.00		862,135.77
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	28,258.00	0.00		28,258.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.44	27,811.50		241,707.94
	Total Direct Costs	1,808,286.80	0.00	1,388,732.53	30,071.53	2,832,059.92	19,412,362.05	31,696,159.21	0.00	57,167,672.04
7310	Transfers of Indirect Costs	1,430.47	0.00	0.00	3,151.51	15,273.89	229,776.24	1,518,929.23		1,768,561.34
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	5,040,205.87								5,040,205.87
	Total Indirect Costs and PCR Allocations	5,041,636.34	0.00	0.00	3,151.51	15,273.89	229,776.24	1,518,929.23	0.00	6,808,767.21
	TOTAL COSTS	6,849,923.14	0.00	1,388,732.53	33,223.04	2,847,333.81	19,642,138.29	33,215,088.44	0.00	63,976,439.25
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	36,706.98	0.00	217,296.30	0.00	1,286,883.38	384,344.24	94,197.96		2,019,428.86
2000-2999	Classified Salaries	377,723.86	0.00	44,376.95	0.00	177,197.17	1,222,615.03	1,412,636.83		3,234,549.84
3000-3999	Employee Benefits	168,829.35	0.00	81,769.30	0.00	442,270.11	818,147.48	690,617.31		2,201,633.55
4000-4999	Books and Supplies	947.99	0.00	0.00	0.00	7,417.94	0.00	1,631.69		9,997.62
5000-5999	Services and Other Operating Expenditures	2,959.81	0.00	0.00	0.00	39.15	222,044.47	5,120.08		230,163.51
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	587,167.99	0.00	343,442.55	0.00	1,913,807.75	2,647,151.22	2,204,203.87	0.00	7,695,773.38
7310	Transfers of Indirect Costs	1,430.47	0.00	0.00	0.00	15,273.89	11,531.14	238,040.27		266,275.77
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	1,430.47	0.00	0.00	0.00	15,273.89	11,531.14	238,040.27	0.00	266,275.77
	TOTAL BEFORE OBJECT 8980	588,598.46	0.00	343,442.55	0.00	1,929,081.64	2,658,682.36	2,442,244.14	0.00	7,962,049.15
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,791,201.40
	TOTAL COSTS									6,170,847.75

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	477,341.02	0.00	742,432.38	23,858.88	221,182.90	4,043,421.94	14,604,446.62		20,112,683.74
2000-2999	Classified Salaries	12,465.88	0.00	25,338.46	0.00	483,308.04	4,880,655.86	5,738,786.04		11,140,554.28
3000-3999	Employee Benefits	140,443.78	0.00	270,395.59	6,212.65	195,641.73	3,406,513.10	6,618,897.27		10,638,104.12
4000-4999	Books and Supplies	9,113.69	0.00	0.00	0.00	998.23	620,487.79	42,481.67		673,081.38
5000-5999	Services and Other Operating Expenditures	581,754.44	0.00	7,123.55	0.00	17,121.27	2,709,841.93	2,459,532.24		5,775,373.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	862,135.77	0.00		862,135.77
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	28,258.00	0.00		28,258.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.44	27,811.50		241,707.94
	Total Direct Costs	1,221,118.81	0.00	1,045,289.98	30,071.53	918,252.17	16,765,210.83	29,491,955.34	0.00	49,471,898.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,151.51	0.00	218,245.10	1,280,888.96		1,502,285.57
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	5,040,205.87								5,040,205.87
	Total Indirect Costs and PCR Allocations	5,040,205.87	0.00	0.00	3,151.51	0.00	218,245.10	1,280,888.96	0.00	6,542,491.44
	TOTAL BEFORE OBJECT 8980	6,261,324.68	0.00	1,045,289.98	33,223.04	918,252.17	16,983,455.93	30,772,844.30	0.00	56,014,390.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,791,201.40
	TOTAL COSTS									57,805,591.50
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	270,415.20	0.00	742,432.38	0.00	0.00	34,575.17	2,988.80		1,050,411.55
2000-2999	Classified Salaries	0.00	0.00	25,338.46	0.00	0.00	2,229,725.67	1,165,892.27		3,420,956.40
3000-3999	Employee Benefits	53,759.22	0.00	211,924.59	0.00	0.00	1,127,344.87	550,952.84		1,943,981.52
4000-4999	Books and Supplies	1,936.99	0.00	0.00	0.00	(6,508.36)	572,045.45	1,792.50		569,266.58
5000-5999	Services and Other Operating Expenditures	447,998.35	0.00	7,123.55	0.00	0.00	(99,307.18)	27,870.00		383,684.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	862,135.77	0.00		862,135.77
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	213,896.44	0.00		213,896.44
	Total Direct Costs	774,109.76	0.00	986,818.98	0.00	(6,508.36)	4,940,416.19	1,749,496.41	0.00	8,444,332.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	140,252.62	63,953.17		204,205.79
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	140,252.62	63,953.17	0.00	204,205.79
	TOTAL BEFORE OBJECT 8980	774,109.76	0.00	986,818.98	0.00	(6,508.36)	5,080,668.81	1,813,449.58	0.00	8,648,538.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,791,201.40
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)									22,348,590.44
	TOTAL COSTS									32,788,330.61

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

III-A71

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	52,728,920.06	30,142,047.23
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	52,728,920.06	30,142,047.23

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	3,300.00
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)	3,300.00

SELPA: Orange Unified (BM)

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: Orange Unified (BM)

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)	5,241,324.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,452,334.00		
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)	121,356.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	804,402.00 (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).			

THIS SECTION IS NOT APPLICABLE!

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)	804,402.00 (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: Orange Unified (BM)

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	63,976,439.25		
b. Less: Expenditures paid from federal sources	6,170,847.75		
c. Expenditures paid from state and local sources	57,805,591.50	52,728,920.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	57,805,591.50	52,728,920.06	5,076,671.44
d. Special education unduplicated pupil count	3,238	3,300	
e. Per capita state and local expenditures (A1c/A1d)	17,852.25	15,978.46	1,873.79

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 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 state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	57,805,591.50	52,728,920.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	57,805,591.50	52,728,920.06	5,076,671.44
b. Special education unduplicated pupil count	3,238	3,300	
c. Per capita state and local expenditures (A2a/A2b)	17,852.25	15,978.46	1,873.79

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: Orange Unified (BM)

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	32,788,330.61	30,142,047.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,788,330.61	30,142,047.23	2,646,283.38
b. Per capita local expenditures (B1a/A1d)	10,126.11	9,133.95	992.16

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	32,788,330.61	30,142,047.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,788,330.61	30,142,047.23	2,646,283.38
b. Special education unduplicated pupil count	3,238	3,300	
c. Per capita local expenditures (B2a/B2b)	10,126.11	9,133.95	992.16

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.

Denise MacAllister
Contact Name

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Title

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SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	22,132,112.60		22,132,112.60
2000-2999	Classified Salaries	14,375,104.12		14,375,104.12
3000-3999	Employee Benefits	12,839,737.67		12,839,737.67
4000-4999	Books and Supplies	683,079.00		683,079.00
5000-5999	Services and Other Operating Expenditures	6,005,536.94		6,005,536.94
6000-6999	Capital Outlay	862,135.77		862,135.77
7130	State Special Schools	28,258.00		28,258.00
7430-7439	Debt Service	241,707.94		241,707.94
	Total Direct Costs	57,167,672.04	0.00	57,167,672.04
7310	Transfers of Indirect Costs	1,768,561.34		1,768,561.34
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	5,040,205.87		5,040,205.87
	Total Indirect Costs and PCR Allocations	6,808,767.21	0.00	6,808,767.21
	TOTAL COSTS	63,976,439.25	0.00	63,976,439.25
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	20,112,683.74		20,112,683.74
2000-2999	Classified Salaries	11,140,554.28		11,140,554.28
3000-3999	Employee Benefits	10,638,104.12		10,638,104.12
4000-4999	Books and Supplies	673,081.38		673,081.38
5000-5999	Services and Other Operating Expenditures	5,775,373.43		5,775,373.43
6000-6999	Capital Outlay	862,135.77		862,135.77
7130	State Special Schools	28,258.00		28,258.00
7430-7439	Debt Service	241,707.94		241,707.94
	Total Direct Costs	49,471,898.66	0.00	49,471,898.66
7310	Transfers of Indirect Costs	1,502,285.57		1,502,285.57
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	5,040,205.87		5,040,205.87
	Total Indirect Costs and PCR Allocations	6,542,491.44	0.00	6,542,491.44
	TOTAL BEFORE OBJECT 8980	56,014,390.10	0.00	56,014,390.10
8980	Contributions from Unrestricted Revenues to Federal Resources	1,791,201.40		1,791,201.40
	TOTAL COSTS	57,805,591.50	0.00	57,805,591.50

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

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	1,050,411.55		1,050,411.55
2000-2999	Classified Salaries	3,420,956.40		3,420,956.40
3000-3999	Employee Benefits	1,943,981.52		1,943,981.52
4000-4999	Books and Supplies	569,266.58		569,266.58
5000-5999	Services and Other Operating Expenditures	383,684.72		383,684.72
6000-6999	Capital Outlay	862,135.77		862,135.77
7130	State Special Schools			0.00
7430-7439	Debt Service	213,896.44		213,896.44
	Total Direct Costs	8,444,332.98	0.00	8,444,332.98
7310	Transfers of Indirect Costs	204,205.79		204,205.79
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	204,205.79	0.00	204,205.79
	TOTAL BEFORE OBJECT 8980	8,648,538.77	0.00	8,648,538.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	1,791,201.40		1,791,201.40
8980	Contributions from Unrestricted Revenues to State Resources	22,348,590.44		22,348,590.44
	TOTAL COSTS	32,788,330.61	0.00	32,788,330.61
UNDUPLICATED PUPIL COUNT		3,238		3,238

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

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Actual vs. 2014-15 Actual Comparison
2014-15 Expenditures by SELPA (SE-PY)

SELPA: Orange Unified (BM)

(Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets)	Orange Unified (BM00)	Adjustments*	TOTAL
A. Total 2014-15 State and Local Expenditures (LE-PY, Column A)			
1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets	52,728,920.06		52,728,920.06
2. Audit adjustments of 2014-15 special education expenditures not included in Line 1			0.00
3. Restatements of 2015-16 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4)	52,728,920.06	0.00	52,728,920.06
B. Total 2014-15 Local Expenditures (LE-PY, Column B)			
1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets	30,142,047.23		30,142,047.23
2. Audit adjustments of 2014-15 special education expenditures not included in Line 1			0.00
3. Restatements of 2015-16 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4)	30,142,047.23	0.00	30,142,047.23
C. Unduplicated Pupil Count			
1. Amount reported in 2014-15 Report SEMA, LE-CY	3,300		3,300
2. Adjustments not included in Line C1			0
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	3,300	0	3,300

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

SELPA: Orange Unified (BM)

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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)	5,241,324.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,452,334.00		
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)	121,356.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	804,402.00 (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).			

THIS SECTION IS NOT APPLICABLE!

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)	804,402.00 (f)		

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

SELPA: Orange Unified (BM)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (SE-CY Worksheet)	**Actual Expenditures FY 2014-15 (SE-PY Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	63,976,439.25		
2. Less: Expenditures paid from federal sources	6,170,847.75		
3. Expenditures paid from state and local sources	57,805,591.50	52,728,920.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	57,805,591.50	52,728,920.06	5,076,671.44
4. Special education unduplicated pupil count	3,238	3,300	
5. Per capita state and local expenditures (A3/A4)	17,852.25	15,978.46	1,873.79

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

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

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2015-16	FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	32,788,330.61	30,142,047.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	32,788,330.61	30,142,047.23	2,646,283.38
b. Per capita local expenditures (B1a/A4)	10,126.11	9,133.95	992.16

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

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

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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									3,238
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	517,943.00	0.00	1,080,981.00	22,390.00	1,525,216.00	4,588,485.00	15,928,171.00		23,663,186.00
2000-2999	Classified Salaries	416,899.00	0.00	71,715.00	0.00	727,977.00	6,332,394.00	7,530,239.00		15,079,224.00
3000-3999	Employee Benefits	339,340.00	0.00	435,120.00	6,605.00	738,953.00	4,692,935.00	8,591,639.00		14,804,592.00
4000-4999	Books and Supplies	12,587.00	0.00	0.00	0.00	25,078.00	714,676.00	107,820.00		860,161.00
5000-5999	Services and Other Operating Expenditures	528,879.00	0.00	7,500.00	0.00	16,600.00	2,774,250.00	2,118,900.00		5,446,129.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	900,000.00	0.00		900,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00		10,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,897.00	0.00		213,897.00
	Total Direct Costs	1,815,648.00	0.00	1,595,316.00	28,995.00	3,033,824.00	20,226,637.00	34,276,769.00	0.00	60,977,189.00
7310	Transfers of Indirect Costs	615.00	0.00	0.00	3,111.00	13,286.00	152,479.00	1,777,853.00		1,947,344.00
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	615.00	0.00	0.00	3,111.00	13,286.00	152,479.00	1,777,853.00	0.00	1,947,344.00
	TOTAL COSTS	1,816,263.00	0.00	1,595,316.00	32,106.00	3,047,110.00	20,379,116.00	36,054,622.00	0.00	62,924,533.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	427,315.00	0.00	832,526.00	22,390.00	225,462.00	4,199,170.00	15,760,773.00		21,467,636.00
2000-2999	Classified Salaries	32,508.00	0.00	26,504.00	0.00	580,820.00	5,146,557.00	6,140,325.00		11,926,714.00
3000-3999	Employee Benefits	144,601.00	0.00	328,816.00	6,605.00	266,004.00	3,857,432.00	7,860,581.00		12,464,039.00
4000-4999	Books and Supplies	10,435.00	0.00	0.00	0.00	22,008.00	708,726.00	107,820.00		848,989.00
5000-5999	Services and Other Operating Expenditures	514,600.00	0.00	7,500.00	0.00	16,600.00	2,688,165.00	2,118,900.00		5,345,765.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	900,000.00	0.00		900,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00		10,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,897.00	0.00		213,897.00
	Total Direct Costs	1,129,459.00	0.00	1,195,346.00	28,995.00	1,110,894.00	17,723,947.00	31,988,399.00	0.00	53,177,040.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,111.00	0.00	141,922.00	1,528,304.00		1,673,337.00
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	3,111.00	0.00	141,922.00	1,528,304.00	0.00	1,673,337.00
	TOTAL BEFORE OBJECT 8980	1,129,459.00	0.00	1,195,346.00	32,106.00	1,110,894.00	17,865,869.00	33,516,703.00	0.00	54,850,377.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,785,697.00
	TOTAL COSTS									56,636,074.00

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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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	218,833.00	0.00	832,526.00	0.00	0.00	0.00	0.00		1,051,359.00
2000-2999	Classified Salaries	0.00	0.00	26,504.00	0.00	0.00	1,915,675.00	841,082.00		2,783,261.00
3000-3999	Employee Benefits	49,359.00	0.00	245,430.00	0.00	0.00	1,121,624.00	507,644.00		1,924,057.00
4000-4999	Books and Supplies	2,435.00	0.00	0.00	0.00	6,508.00	606,000.00	5,634.00		620,577.00
5000-5999	Services and Other Operating Expenditures	392,300.00	0.00	7,500.00	0.00	0.00	61,000.00	69,800.00		530,600.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	900,000.00	0.00		900,000.00
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	213,897.00	0.00		213,897.00
	Total Direct Costs	662,927.00	0.00	1,111,960.00	0.00	6,508.00	4,818,196.00	1,424,160.00	0.00	8,023,751.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	138,541.00	50,545.00		189,086.00
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	138,541.00	50,545.00	0.00	189,086.00
	TOTAL BEFORE OBJECT 8980	662,927.00	0.00	1,111,960.00	0.00	6,508.00	4,956,737.00	1,474,705.00	0.00	8,212,837.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,785,697.00
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)									27,793,089.00
	TOTAL COSTS									37,791,623.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									3,238
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	514,048.00	0.00	959,728.68	23,858.88	1,508,066.28	4,427,766.18	14,698,644.58		22,132,112.60
2000-2999	Classified Salaries	390,189.74	0.00	69,715.41	0.00	660,505.21	6,103,270.89	7,151,422.87		14,375,104.12
3000-3999	Employee Benefits	309,273.13	0.00	352,164.89	6,212.65	637,911.84	4,224,660.58	7,309,514.58		12,839,737.67
4000-4999	Books and Supplies	10,061.68	0.00	0.00	0.00	8,416.17	620,487.79	44,113.36		683,079.00
5000-5999	Services and Other Operating Expenditures	584,714.25	0.00	7,123.55	0.00	17,160.42	2,931,886.40	2,464,652.32		6,005,536.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	862,135.77	0.00		862,135.77
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	28,258.00	0.00		28,258.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.44	27,811.50		241,707.94
	Total Direct Costs	1,808,286.80	0.00	1,388,732.53	30,071.53	2,832,059.92	19,412,362.05	31,696,159.21	0.00	57,167,672.04
7310	Transfers of Indirect Costs	1,430.47	0.00	0.00	3,151.51	15,273.89	229,776.24	1,518,929.23		1,768,561.34
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)	5,040,205.87								5,040,205.87
	Total Indirect Costs	1,430.47	0.00	0.00	3,151.51	15,273.89	229,776.24	1,518,929.23	0.00	1,768,561.34
	TOTAL COSTS	1,809,717.27	0.00	1,388,732.53	33,223.04	2,847,333.81	19,642,138.29	33,215,088.44	0.00	58,936,233.38
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	36,706.98	0.00	217,296.30	0.00	1,286,883.38	384,344.24	94,197.96		2,019,428.86
2000-2999	Classified Salaries	377,723.86	0.00	44,376.95	0.00	177,197.17	1,222,615.03	1,412,636.83		3,234,549.84
3000-3999	Employee Benefits	168,829.35	0.00	81,769.30	0.00	442,270.11	818,147.48	690,617.31		2,201,633.55
4000-4999	Books and Supplies	947.99	0.00	0.00	0.00	7,417.94	0.00	1,631.69		9,997.62
5000-5999	Services and Other Operating Expenditures	2,959.81	0.00	0.00	0.00	39.15	222,044.47	5,120.08		230,163.51
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	587,167.99	0.00	343,442.55	0.00	1,913,807.75	2,647,151.22	2,204,203.87	0.00	7,695,773.38
7310	Transfers of Indirect Costs	1,430.47	0.00	0.00	0.00	15,273.89	11,531.14	238,040.27		266,275.77
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	1,430.47	0.00	0.00	0.00	15,273.89	11,531.14	238,040.27	0.00	266,275.77
	TOTAL BEFORE OBJECT 8980	588,598.46	0.00	343,442.55	0.00	1,929,081.64	2,658,682.36	2,442,244.14	0.00	7,962,049.15
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,791,201.40
	TOTAL COSTS									6,170,847.75

III_SE

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	477,341.02	0.00	742,432.38	23,858.88	221,182.90	4,043,421.94	14,604,446.62		20,112,683.74
2000-2999	Classified Salaries	12,465.88	0.00	25,338.46	0.00	483,308.04	4,880,655.86	5,738,786.04		11,140,554.28
3000-3999	Employee Benefits	140,443.78	0.00	270,395.59	6,212.65	195,641.73	3,406,513.10	6,618,897.27		10,638,104.12
4000-4999	Books and Supplies	9,113.69	0.00	0.00	0.00	998.23	620,487.79	42,481.67		673,081.38
5000-5999	Services and Other Operating Expenditures	581,754.44	0.00	7,123.55	0.00	17,121.27	2,709,841.93	2,459,532.24		5,775,373.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	862,135.77	0.00		862,135.77
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	28,258.00	0.00		28,258.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	213,896.44	27,811.50		241,707.94
	Total Direct Costs	1,221,118.81	0.00	1,045,289.98	30,071.53	918,252.17	16,765,210.83	29,491,955.34	0.00	49,471,898.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,151.51	0.00	218,245.10	1,280,888.96		1,502,285.57
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)	5,040,205.87								5,040,205.87
	Total Indirect Costs	0.00	0.00	0.00	3,151.51	0.00	218,245.10	1,280,888.96	0.00	1,502,285.57
	TOTAL BEFORE OBJECT 8980	1,221,118.81	0.00	1,045,289.98	33,223.04	918,252.17	16,983,455.93	30,772,844.30	0.00	50,974,184.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,791,201.40
	TOTAL COSTS									52,765,385.63
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	270,415.20	0.00	742,432.38	0.00	0.00	34,575.17	2,988.80		1,050,411.55
2000-2999	Classified Salaries	0.00	0.00	25,338.46	0.00	0.00	2,229,725.67	1,165,892.27		3,420,956.40
3000-3999	Employee Benefits	53,759.22	0.00	211,924.59	0.00	0.00	1,127,344.87	550,952.84		1,943,981.52
4000-4999	Books and Supplies	1,936.99	0.00	0.00	0.00	(6,508.36)	572,045.45	1,792.50		569,266.58
5000-5999	Services and Other Operating Expenditures	447,998.35	0.00	7,123.55	0.00	0.00	(99,307.18)	27,870.00		383,684.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	862,135.77	0.00		862,135.77
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	213,896.44	0.00		213,896.44
	Total Direct Costs	774,109.76	0.00	986,818.98	0.00	(6,508.36)	4,940,416.19	1,749,496.41	0.00	8,444,332.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	140,252.62	63,953.17		204,205.79
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	140,252.62	63,953.17	0.00	204,205.79
	TOTAL BEFORE OBJECT 8980	774,109.76	0.00	986,818.98	0.00	(6,508.36)	5,080,668.81	1,813,449.58	0.00	8,648,538.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,791,201.40
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)									22,348,590.44
	TOTAL COSTS									32,788,330.61

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

SELPA: Orange Unified (BM)

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: Orange Unified (BM)

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)	5,241,324.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,241,324.00		
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)	121,356.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	804,402.00 (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).			

THIS SECTION IS NOT APPLICABLE!

		State and Local	Local Only
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)	804,402.00 (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: Orange Unified (BM)

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	62,924,533.00		
b. Less: Expenditures paid from federal sources	6,288,459.00		
c. Expenditures paid from state and local sources	56,636,074.00	52,765,385.63	
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	56,636,074.00	52,765,385.63	3,870,688.37
d. Special education unduplicated pupil count	3,238	3,238	
e. Per capita state and local expenditures (A1c/A1d)	17,491.07	16,295.67	1,195.40

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 2015-16	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	56,636,074.00	52,765,385.63	
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	56,636,074.00	52,765,385.63	3,870,688.37
b. Special education unduplicated pupil count	3,238	3,238	
c. Per capita state and local expenditures (A2a/A2b)	17,491.07	16,295.67	1,195.40

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

SELPA: Orange Unified (BM)

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	37,791,623.00	32,788,330.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	37,791,623.00	32,788,330.61	5,003,292.39
b. Per capita local expenditures (B1a/A1d)	11,671.29	10,126.11	1,545.18

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 2015-16	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	37,791,623.00	32,788,330.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	37,791,623.00	32,788,330.61	5,003,292.39
b. Special education unduplicated pupil count	3,238	3,238	
c. Per capita local expenditures (B2a/B2b)	11,671.29	10,126.11	1,545.18

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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SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries	23,663,186.00		23,663,186.00
2000-2999	Classified Salaries	15,079,224.00		15,079,224.00
3000-3999	Employee Benefits	14,804,592.00		14,804,592.00
4000-4999	Books and Supplies	860,161.00		860,161.00
5000-5999	Services and Other Operating Expenditures	5,446,129.00		5,446,129.00
6000-6999	Capital Outlay	900,000.00		900,000.00
7130	State Special Schools	10,000.00		10,000.00
7430-7439	Debt Service	213,897.00		213,897.00
	Total Direct Costs	60,977,189.00	0.00	60,977,189.00
7310	Transfers of Indirect Costs	1,947,344.00		1,947,344.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	1,947,344.00	0.00	1,947,344.00
	TOTAL COSTS	62,924,533.00	0.00	62,924,533.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries	21,467,636.00		21,467,636.00
2000-2999	Classified Salaries	11,926,714.00		11,926,714.00
3000-3999	Employee Benefits	12,464,039.00		12,464,039.00
4000-4999	Books and Supplies	848,989.00		848,989.00
5000-5999	Services and Other Operating Expenditures	5,345,765.00		5,345,765.00
6000-6999	Capital Outlay	900,000.00		900,000.00
7130	State Special Schools	10,000.00		10,000.00
7430-7439	Debt Service	213,897.00		213,897.00
	Total Direct Costs	53,177,040.00	0.00	53,177,040.00
7310	Transfers of Indirect Costs	1,673,337.00		1,673,337.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	1,673,337.00	0.00	1,673,337.00
	TOTAL BEFORE OBJECT 8980	54,850,377.00	0.00	54,850,377.00
8980	Contributions from Unrestricted Revenues to Federal Resources	1,785,697.00		1,785,697.00
	TOTAL COSTS	56,636,074.00	0.00	56,636,074.00

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries	1,051,359.00		1,051,359.00
2000-2999	Classified Salaries	2,783,261.00		2,783,261.00
3000-3999	Employee Benefits	1,924,057.00		1,924,057.00
4000-4999	Books and Supplies	620,577.00		620,577.00
5000-5999	Services and Other Operating Expenditures	530,600.00		530,600.00
6000-6999	Capital Outlay	900,000.00		900,000.00
7130	State Special Schools			0.00
7430-7439	Debt Service	213,897.00		213,897.00
	Total Direct Costs	8,023,751.00	0.00	8,023,751.00
7310	Transfers of Indirect Costs	189,086.00		189,086.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	189,086.00	0.00	189,086.00
	TOTAL BEFORE OBJECT 8980	8,212,837.00	0.00	8,212,837.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	1,785,697.00		1,785,697.00
8980	Contributions from Unrestricted Revenues to State Resources	27,793,089.00		27,793,089.00
	TOTAL COSTS	37,791,623.00	0.00	37,791,623.00
UNDUPLICATED PUPIL COUNT		3,238		3,238

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

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	22,132,112.60		22,132,112.60
2000-2999	Classified Salaries	14,375,104.12		14,375,104.12
3000-3999	Employee Benefits	12,839,737.67		12,839,737.67
4000-4999	Books and Supplies	683,079.00		683,079.00
5000-5999	Services and Other Operating Expenditures	6,005,536.94		6,005,536.94
6000-6999	Capital Outlay	862,135.77		862,135.77
7130	State Special Schools	28,258.00		28,258.00
7430-7439	Debt Service	241,707.94		241,707.94
	Total Direct Costs	57,167,672.04	0.00	57,167,672.04
7310	Transfers of Indirect Costs	1,768,561.34		1,768,561.34
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)	5,040,205.87		5,040,205.87
	Total Indirect Costs	1,768,561.34	0.00	1,768,561.34
	TOTAL COSTS	58,936,233.38	0.00	58,936,233.38
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	20,112,683.74		20,112,683.74
2000-2999	Classified Salaries	11,140,554.28		11,140,554.28
3000-3999	Employee Benefits	10,638,104.12		10,638,104.12
4000-4999	Books and Supplies	673,081.38		673,081.38
5000-5999	Services and Other Operating Expenditures	5,775,373.43		5,775,373.43
6000-6999	Capital Outlay	862,135.77		862,135.77
7130	State Special Schools	28,258.00		28,258.00
7430-7439	Debt Service	241,707.94		241,707.94
	Total Direct Costs	49,471,898.66	0.00	49,471,898.66
7310	Transfers of Indirect Costs	1,502,285.57		1,502,285.57
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)	5,040,205.87		5,040,205.87
	Total Indirect Costs	1,502,285.57	0.00	1,502,285.57
	TOTAL BEFORE OBJECT 8980	50,974,184.23	0.00	50,974,184.23
8980	Contributions from Unrestricted Revenues to Federal Resources	1,791,201.40		1,791,201.40
	TOTAL COSTS	52,765,385.63	0.00	52,765,385.63

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

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	1,050,411.55		1,050,411.55
2000-2999	Classified Salaries	3,420,956.40		3,420,956.40
3000-3999	Employee Benefits	1,943,981.52		1,943,981.52
4000-4999	Books and Supplies	569,266.58		569,266.58
5000-5999	Services and Other Operating Expenditures	383,684.72		383,684.72
6000-6999	Capital Outlay	862,135.77		862,135.77
7130	State Special Schools			0.00
7430-7439	Debt Service	213,896.44		213,896.44
	Total Direct Costs	8,444,332.98	0.00	8,444,332.98
7310	Transfers of Indirect Costs	204,205.79		204,205.79
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	204,205.79	0.00	204,205.79
	TOTAL BEFORE OBJECT 8980	8,648,538.77	0.00	8,648,538.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	1,791,201.40		1,791,201.40
8980	Contributions from Unrestricted Revenues to State Resources	22,348,590.44		22,348,590.44
	TOTAL COSTS	32,788,330.61	0.00	32,788,330.61
UNDUPLICATED PUPIL COUNT		3,238		3,238

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

SELPA: Orange Unified (BM)

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: Orange Unified (BM)

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)	5,241,324.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,241,324.00		
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)	121,356.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	804,402.00 (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).			

THIS SECTION IS NOT APPLICABLE! **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)	804,402.00 (f)		

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

SELPA: Orange Unified (BM)

SECTION 3	Column A Budgeted Amounts FY 2016-17 (SB-B Worksheet)	Column B Actual Expenditures FY 2015-16 (SE-B Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	62,924,533.00		
2. Less: Expenditures paid from federal sources	6,288,459.00		
3. Expenditures paid from state and local sources	56,636,074.00	52,765,385.63	
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	56,636,074.00	52,765,385.63	3,870,688.37
4. Special education unduplicated pupil count	3,238	3,238	
5. Per capita state and local expenditures (A3/A4)	17,491.07	16,295.67	1,195.40

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

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

SELPA: Orange Unified (BM)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	37,791,623.00	32,788,330.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	37,791,623.00	32,788,330.61	5,003,292.39
b. Per capita local expenditures (B1a/A4)	11,671.29	10,126.11	1,545.18

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

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

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Title

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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	0.00	(747,464.84)	0.00	(498,697.66)				
Other Sources/Uses Detail					0.00	14,174,983.49		
Fund Reconciliation							1,993,139.26	18,559,087.11
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	623,227.66	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							360,036.00	178,706.35
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	238.29	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	174.07
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	61,858.62	0.00	206,749.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							213.12	97,644.60
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	62,303.16	0.00	291,710.20	0.00				
Other Sources/Uses Detail					259.64	0.00		
Fund Reconciliation							0.00	313,863.83
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					464,576.00	0.00		
Fund Reconciliation							4,058,100.15	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	15.19	0.00						
Other Sources/Uses Detail					68,681.44	0.00		
Fund Reconciliation							0.00	2.62
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	60.21	0.00						
Other Sources/Uses Detail					14,106,042.41	0.00		
Fund Reconciliation							13,918,719.98	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	464,576.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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							114,568.91	430.95
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							142,832.20	1,437,700.09
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	747,464.84	(747,464.84)	498,697.66	(498,697.66)	14,639,559.49	14,639,559.49	20,587,609.62	20,587,609.62

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	209,815,313.90	0.00	209,815,313.90	217,092,359.00	0.00	217,092,359.00	3.5%
2) Federal Revenue		8100-8299	339,723.82	12,994,085.81	13,333,809.63	0.00	14,877,560.00	14,877,560.00	11.6%
3) Other State Revenue		8300-8599	19,881,030.09	30,959,291.87	50,840,321.96	10,502,002.00	30,586,459.00	41,088,461.00	-19.2%
4) Other Local Revenue		8600-8799	5,567,988.22	1,880,571.57	7,448,559.79	4,630,826.00	762,024.00	5,392,850.00	-27.6%
5) TOTAL, REVENUES			235,604,056.03	45,833,949.25	281,438,005.28	232,225,187.00	46,226,043.00	278,451,230.00	-1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	98,322,947.19	25,658,978.36	123,981,925.55	101,995,851.00	25,976,127.00	127,971,978.00	3.2%
2) Classified Salaries		2000-2999	28,757,590.65	14,556,970.23	43,314,560.88	29,490,517.00	15,759,264.00	45,249,781.00	4.5%
3) Employee Benefits		3000-3999	40,745,164.46	19,829,412.78	60,574,577.24	44,700,845.00	23,332,580.00	68,033,425.00	12.3%
4) Books and Supplies		4000-4999	9,440,495.14	3,378,029.35	12,818,524.49	7,778,928.00	6,604,682.00	14,383,610.00	12.2%
5) Services and Other Operating Expenditures		5000-5999	11,374,062.39	9,348,465.74	20,722,528.13	14,313,971.00	11,110,023.00	25,423,994.00	22.7%
6) Capital Outlay		6000-6999	993,679.01	0.00	993,679.01	1,125,000.00	0.00	1,125,000.00	13.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,638,157.96	397,334.52	6,035,492.48	5,875,663.00	1,630,149.00	7,505,812.00	24.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,644,113.96)	2,145,416.30	(498,697.66)	(2,968,941.00)	2,401,526.00	(567,415.00)	13.8%
9) TOTAL, EXPENDITURES			192,627,982.84	75,314,607.28	267,942,590.12	202,311,834.00	86,814,351.00	289,126,185.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,976,073.19	(29,480,658.03)	13,495,415.16	29,913,353.00	(40,588,308.00)	(10,674,955.00)	-179.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,915,079.64	259,903.85	14,174,983.49	6,527,844.00	0.00	6,527,844.00	-53.9%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,607,223.88)	30,607,223.88	0.00	(35,714,111.00)	35,714,111.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,522,303.52)	30,347,320.03	(14,174,983.49)	(42,241,955.00)	35,714,111.00	(6,527,844.00)	-53.9%

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,546,230.33)	866,662.00	(679,568.33)	(12,328,602.00)	(4,874,197.00)	(17,202,799.00)	2431.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	75,962,217.87	4,007,535.00	79,969,752.87	74,415,987.54	4,874,197.00	79,290,184.54	-0.8%
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)			75,962,217.87	4,007,535.00	79,969,752.87	74,415,987.54	4,874,197.00	79,290,184.54	-0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,962,217.87	4,007,535.00	79,969,752.87	74,415,987.54	4,874,197.00	79,290,184.54	-0.8%
2) Ending Balance, June 30 (E + F1e)			74,415,987.54	4,874,197.00	79,290,184.54	62,087,385.54	0.00	62,087,385.54	-21.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	61,658.42	0.00	61,658.42	150,000.00	0.00	150,000.00	143.3%
Prepaid Expenditures		9713	1,527,933.04	0.00	1,527,933.04	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	4,874,197.00	4,874,197.00	0.00	0.00	0.00	-100.0%
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	15,875,257.00	0.00	15,875,257.00	12,667,019.00	0.00	12,667,019.00	-20.2%
Non-Resident Tuition	0000	9780	*84,295.00*		*84,295.00*				
School Site Carryover	0000	9780	*165,817.00*		*165,817.00*				
School Site/Department Donations	0000	9780	*967,810.00*		*967,810.00*				
Credential Support Contracts	0000	9780	*20,821.00*		*20,821.00*				
MediCal Administration Activities	0000	9780	*250,718.00*		*250,718.00*				
CSR Grade Span	0000	9780	*1,716,690.00*		*1,716,690.00*				
FY17-FY20 STRS/PERS Increases	0000	9780	*12,570,595.00*		*12,570,595.00*				
School Site Lottery	1100	9780	*98,511.00*		*98,511.00*				
Non-Resident Tuition	0000	9780				*84,295.00*		*84,295.00*	
CSR Grade Span	0000	9780				*3,210,804.00*		*3,210,804.00*	
FY18-FY20 STRS/PERS Increases	0000	9780				*9,371,920.00*		*9,371,920.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,463,528.00	0.00	8,463,528.00	8,869,621.00	0.00	8,869,621.00	4.8%
Unassigned/Unappropriated Amount		9790	48,387,611.08	0.00	48,387,611.08	40,300,745.54	0.00	40,300,745.54	-16.7%

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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	94,565,718.34	(2,270,617.17)	92,295,101.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	27,785.94	0.00	27,785.94				
c) in Revolving Fund		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent		9135	982,357.38	0.00	982,357.38				
e) collections awaiting deposit		9140	550,996.13	0.00	550,996.13				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,735,154.12	1,324,368.90	7,059,523.02				
4) Due from Grantor Government		9290	88,464.00	7,687,249.39	7,775,713.39				
5) Due from Other Funds		9310	1,993,139.26	0.00	1,993,139.26				
6) Stores		9320	61,658.42	0.00	61,658.42				
7) Prepaid Expenditures		9330	1,527,933.04	0.00	1,527,933.04				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			105,633,206.63	6,741,001.12	112,374,207.75				
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	12,658,131.98	1,372,858.11	14,030,990.09				
2) Due to Grantor Governments		9590	0.00	421.52	421.52				
3) Due to Other Funds		9610	18,559,087.11	0.00	18,559,087.11				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	493,524.49	493,524.49				
6) TOTAL, LIABILITIES			31,217,219.09	1,866,804.12	33,084,023.21				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			74,415,987.54	4,874,197.00	79,290,184.54				

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
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	66,815,109.00	0.00	66,815,109.00	80,654,237.00	0.00	80,654,237.00	20.7%
Education Protection Account State Aid - Current Year		8012	5,275,036.00	0.00	5,275,036.00	5,182,694.00	0.00	5,182,694.00	-1.8%
State Aid - Prior Years		8019	402,910.89	0.00	402,910.89	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	854,542.00	0.00	854,542.00	854,541.00	0.00	854,541.00	0.0%
Timber Yield Tax		8022	16.75	0.00	16.75	18.00	0.00	18.00	7.5%
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	124,021,413.32	0.00	124,021,413.32	126,038,334.00	0.00	126,038,334.00	1.6%
Unsecured Roll Taxes		8042	4,162,805.85	0.00	4,162,805.85	4,229,613.00	0.00	4,229,613.00	1.6%
Prior Years' Taxes		8043	1,847,347.78	0.00	1,847,347.78	1,735,329.00	0.00	1,735,329.00	-6.1%
Supplemental Taxes		8044	2,882,086.54	0.00	2,882,086.54	2,801,575.00	0.00	2,801,575.00	-2.8%
Education Revenue Augmentation Fund (ERAF)		8045	5,881,718.61	0.00	5,881,718.61	6,085,270.00	0.00	6,085,270.00	3.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,137,588.16	0.00	12,137,588.16	4,500,000.00	0.00	4,500,000.00	-62.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			224,280,574.90	0.00	224,280,574.90	232,081,611.00	0.00	232,081,611.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(4,046,447.00)		(4,046,447.00)	(4,240,016.00)		(4,240,016.00)	4.8%
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	(10,418,814.00)	0.00	(10,418,814.00)	(10,749,236.00)	0.00	(10,749,236.00)	3.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			209,815,313.90	0.00	209,815,313.90	217,092,359.00	0.00	217,092,359.00	3.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,995,867.00	4,995,867.00	0.00	4,995,867.00	4,995,867.00	0.0%
Special Education Discretionary Grants		8182	0.00	940,701.83	940,701.83	0.00	798,914.00	798,914.00	-15.1%
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		4,936,428.02	4,936,428.02		6,391,526.00	6,391,526.00	29.5%
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		834,397.49	834,397.49		1,461,374.00	1,461,374.00	75.1%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals 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
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		712,012.00	712,012.00		799,624.00	799,624.00	12.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		224,708.00	224,708.00		209,679.00	209,679.00	-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	339,723.82	349,971.47	689,695.29	0.00	220,576.00	220,576.00	-68.0%
TOTAL, FEDERAL REVENUE			339,723.82	12,994,085.81	13,333,809.63	0.00	14,877,560.00	14,877,560.00	11.6%
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		15,700,954.00	15,700,954.00		14,927,429.00	14,927,429.00	-4.9%
Prior Years	6500	8319		311,847.00	311,847.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	14,909,313.00	0.00	14,909,313.00	6,505,354.00	0.00	6,505,354.00	-56.4%
Lottery - Unrestricted and Instructional Materials		8560	4,027,572.97	1,395,772.91	5,423,345.88	3,875,184.00	1,210,995.00	5,086,179.00	-6.2%
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		1,445,487.15	1,445,487.15		1,449,476.00	1,449,476.00	0.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		1,828.78	1,828.78		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		358,775.11	358,775.11		833,435.00	833,435.00	132.3%
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	944,144.12	11,744,626.92	12,688,771.04	121,464.00	12,165,124.00	12,286,588.00	-3.2%
TOTAL, OTHER STATE REVENUE			19,881,030.09	30,959,291.87	50,840,321.96	10,502,002.00	30,586,459.00	41,088,461.00	-19.2%

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
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	1,221,598.74	0.00	1,221,598.74	1,142,150.00	0.00	1,142,150.00	-6.5%
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	700,351.77	0.00	700,351.77	555,000.00	0.00	555,000.00	-20.8%
Interest		8660	670,571.46	2,779.15	673,350.61	400,000.00	0.00	400,000.00	-40.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,638.22	0.00	3,638.22	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	136,713.10	0.00	136,713.10	145,000.00	0.00	145,000.00	6.1%
Interagency Services		8677	760,650.72	1,676,997.64	2,437,648.36	680,211.00	757,024.00	1,437,235.00	-41.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	400,633.66	200,794.78	601,428.44	1,268,465.00	5,000.00	1,273,465.00	111.7%
Tuition		8710	1,673,830.55	0.00	1,673,830.55	440,000.00	0.00	440,000.00	-73.7%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,567,988.22	1,880,571.57	7,448,559.79	4,630,826.00	762,024.00	5,392,850.00	-27.6%
TOTAL, REVENUES			235,604,056.03	45,833,949.25	281,438,005.28	232,225,187.00	46,226,043.00	278,451,230.00	-1.1%

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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	78,840,411.40	20,424,430.47	99,264,841.87	81,313,998.00	21,023,320.00	102,337,318.00	3.1%
Certificated Pupil Support Salaries		1200	6,941,728.75	1,469,784.28	8,411,513.03	7,277,006.00	1,417,724.00	8,694,730.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,192,299.38	273,265.47	10,465,564.85	10,256,200.00	351,277.00	10,607,477.00	1.4%
Other Certificated Salaries		1900	2,348,507.66	3,491,498.14	5,840,005.80	3,148,647.00	3,183,806.00	6,332,453.00	8.4%
TOTAL, CERTIFICATED SALARIES			98,322,947.19	25,658,978.36	123,981,925.55	101,995,851.00	25,976,127.00	127,971,978.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	598,522.60	9,538,911.32	10,137,433.92	787,946.00	10,618,921.00	11,406,867.00	12.5%
Classified Support Salaries		2200	13,357,145.52	3,543,669.13	16,900,814.65	13,211,526.00	3,630,141.00	16,841,667.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	3,750,273.28	488,864.20	4,239,137.48	3,852,423.00	485,086.00	4,337,509.00	2.3%
Clerical, Technical and Office Salaries		2400	10,759,874.87	969,948.58	11,729,823.45	11,286,945.00	1,010,116.00	12,297,061.00	4.8%
Other Classified Salaries		2900	291,774.38	15,577.00	307,351.38	351,677.00	15,000.00	366,677.00	19.3%
TOTAL, CLASSIFIED SALARIES			28,757,590.65	14,556,970.23	43,314,560.88	29,490,517.00	15,759,264.00	45,249,781.00	4.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,428,463.44	10,113,464.87	20,541,928.31	12,817,546.00	13,121,431.00	25,938,977.00	26.3%
PERS		3201-3202	3,216,306.37	1,235,216.37	4,451,522.74	3,482,561.00	1,311,337.00	4,793,898.00	7.7%
OASDI/Medicare/Alternative		3301-3302	3,524,016.45	1,285,568.91	4,809,585.36	3,728,872.00	1,582,551.00	5,311,423.00	10.4%
Health and Welfare Benefits		3401-3402	17,464,126.11	5,277,623.67	22,741,749.78	18,435,574.00	5,334,982.00	23,770,556.00	4.5%
Unemployment Insurance		3501-3502	61,506.54	20,419.88	81,926.42	65,957.00	20,900.00	86,857.00	6.0%
Workers' Compensation		3601-3602	2,821,181.64	884,924.61	3,706,106.25	2,888,233.00	918,196.00	3,806,429.00	2.7%
OPEB, Allocated		3701-3702	3,229,563.91	1,012,194.47	4,241,758.38	3,282,102.00	1,043,183.00	4,325,285.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,745,164.46	19,829,412.78	60,574,577.24	44,700,845.00	23,332,580.00	68,033,425.00	12.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,045,236.31	395,772.91	2,441,009.22	1,896,357.00	2,210,995.00	4,107,352.00	68.3%
Books and Other Reference Materials		4200	42,290.11	20,211.68	62,501.79	46,820.00	17,200.00	64,020.00	2.4%
Materials and Supplies		4300	5,142,758.77	2,263,814.45	7,406,573.22	4,619,794.00	3,899,811.00	8,519,605.00	15.0%
Noncapitalized Equipment		4400	2,210,209.95	698,230.31	2,908,440.26	1,215,957.00	476,676.00	1,692,633.00	-41.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,440,495.14	3,378,029.35	12,818,524.49	7,778,928.00	6,604,682.00	14,383,610.00	12.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	82,358.48	5,929,327.14	6,011,685.62	0.00	5,380,632.00	5,380,632.00	-10.5%
Travel and Conferences		5200	464,806.01	281,682.03	746,488.04	613,423.00	418,497.00	1,031,920.00	38.2%
Dues and Memberships		5300	72,797.00	750.00	73,547.00	92,100.00	2,020.00	94,120.00	28.0%
Insurance		5400 - 5450	1,217,794.00	0.00	1,217,794.00	1,660,000.00	0.00	1,660,000.00	36.3%
Operations and Housekeeping Services		5500	4,161,021.12	0.00	4,161,021.12	4,255,324.00	0.00	4,255,324.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,658,726.22	669,889.68	2,328,615.90	1,906,763.00	2,620,021.00	4,526,784.00	94.4%
Transfers of Direct Costs		5710	(469,516.63)	469,516.63	0.00	(498,635.00)	498,635.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(723,762.62)	(23,702.22)	(747,464.84)	(832,032.00)	(18,900.00)	(850,932.00)	13.8%
Professional/Consulting Services and Operating Expenditures		5800	3,925,445.69	2,017,296.61	5,942,742.30	5,180,308.00	2,194,118.00	7,374,426.00	24.1%
Communications		5900	984,393.12	3,705.87	988,098.99	1,936,720.00	15,000.00	1,951,720.00	97.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,374,062.39	9,348,465.74	20,722,528.13	14,313,971.00	11,110,023.00	25,423,994.00	22.7%

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
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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	993,679.01	0.00	993,679.01	1,125,000.00	0.00	1,125,000.00	13.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			993,679.01	0.00	993,679.01	1,125,000.00	0.00	1,125,000.00	13.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	28,258.00	28,258.00	0.00	10,000.00	10,000.00	-64.6%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	68,759.12	68,759.12	0.00	300,000.00	300,000.00	336.3%
Payments to County Offices		7142	1,483,426.55	137,357.25	1,620,783.80	1,590,138.00	1,185,000.00	2,775,138.00	71.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,905.00	121,108.00	123,013.00	940.00	121,108.00	122,048.00	-0.8%
Debt Service									
Debt Service - Interest		7438	1,378,189.02	1,474.85	1,379,663.87	1,366,193.00	325.00	1,366,518.00	-1.0%
Other Debt Service - Principal		7439	2,774,637.39	40,377.30	2,815,014.69	2,918,392.00	13,716.00	2,932,108.00	4.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,638,157.96	397,334.52	6,035,492.48	5,875,663.00	1,630,149.00	7,505,812.00	24.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,145,416.30)	2,145,416.30	0.00	(2,401,526.00)	2,401,526.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(498,697.66)	0.00	(498,697.66)	(567,415.00)	0.00	(567,415.00)	13.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,644,113.96)	2,145,416.30	(498,697.66)	(2,968,941.00)	2,401,526.00	(567,415.00)	13.8%
TOTAL, EXPENDITURES			192,627,982.84	75,314,607.28	267,942,590.12	202,311,834.00	86,814,351.00	289,126,185.00	7.9%

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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	13,914,820.00	191,222.41	14,106,042.41	6,527,684.00	0.00	6,527,684.00	-53.7%
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	259.64	68,681.44	68,941.08	160.00	0.00	160.00	-99.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,915,079.64	259,903.85	14,174,983.49	6,527,844.00	0.00	6,527,844.00	-53.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(30,607,223.88)	30,607,223.88	0.00	(35,714,111.00)	35,714,111.00	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			(30,607,223.88)	30,607,223.88	0.00	(35,714,111.00)	35,714,111.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(44,522,303.52)	30,347,320.03	(14,174,983.49)	(42,241,955.00)	35,714,111.00	(6,527,844.00)	-53.9%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	1,375,874.00	0.00
6264	Educator Effectiveness	954,070.00	0.00
6300	Lottery: Instructional Materials	1,000,000.00	0.00
6512	Special Ed: Mental Health Services	1,046,326.00	0.00
9010	Other Restricted Local	497,927.00	0.00
Total, Restricted Balance		4,874,197.00	0.00

ORANGE UNIFIED SCHOOL DISTRICT
COMBINED GENERAL FUND SUMMARY (01)

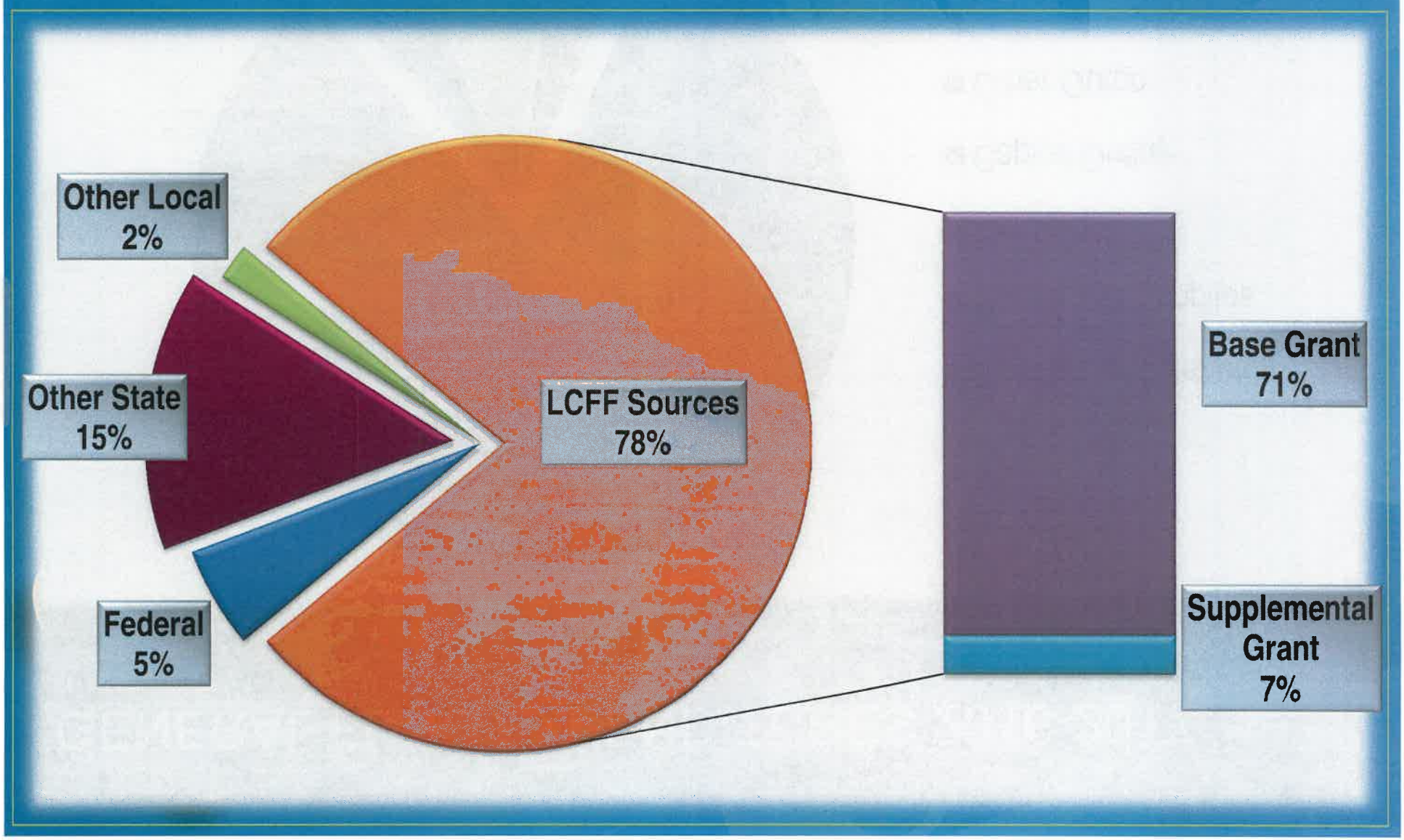
	AUDITED ACTUALS 2014-2015	UNAUDITED ACTUALS 2015-2016	REVISED BUDGET 2016-2017	DIFFERENCE	PERCENT CHANGE
REVENUES					
LCFF Sources	188,739,720	209,815,314	217,092,359	7,277,045	3.47%
Federal Revenue	14,556,262	13,333,809	14,877,560	1,543,751	11.58%
Other State Revenue	29,651,916	50,840,322	41,088,461	-9,751,861	-19.18%
Other Local Revenue	10,597,381	7,448,560	5,392,850	-2,055,710	-27.60%
TOTAL REVENUES	**243,545,279**	**281,438,005**	**278,451,230**	**-2,986,775**	**-1.06%**
EXPENDITURES					
Certificated Salaries	117,297,809	123,981,926	127,971,978	3,990,052	3.22%
Classified Salaries	40,344,413	43,314,561	45,249,781	1,935,220	4.47%
Employee Benefits	47,121,111	60,574,577	68,033,425	7,458,848	12.31%
Books and Supplies	12,452,397	12,818,525	14,383,610	1,565,085	12.21%
Services, Other Operating Exp.	21,366,590	20,722,528	25,423,994	4,701,466	22.69%
Capital Outlay	1,365,704	993,679	1,125,000	131,321	13.22%
Other Outgo	6,732,432	6,035,492	7,505,812	1,470,320	24.36%
Direct Support/Indirect Costs	-514,625	-498,698	-567,415	-68,717	13.78%
TOTAL EXPENDITURES	**246,165,831**	**267,942,590**	**289,126,185**	**21,183,595**	**7.91%**
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In	0	0	0	0	0.00%
b) Transfers Out	-185,507	-14,174,983	-6,527,844	7,647,139	-53.95%
Other Sources/Uses					
a) Sources	0	0	0	0	0.00%
b) Uses					
Contribution to Restricted Programs					
Total Other Financing Sources/Uses	**-185,507**	**-14,174,983**	**-6,527,844**	**7,647,139**	**-53.95%**
NET INCREASE(DECREASE) FUND BALANCE	-2,806,059	-679,568	-17,202,799	-16,523,231	2431.43%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	82,775,812	79,969,753	79,290,185	-679,568	-0.85%
Ending Balance June 30	**79,969,753**	**79,290,185**	**62,087,386**	**-17,202,799**	**-21.70%**

Components of Ending Fund Balance:

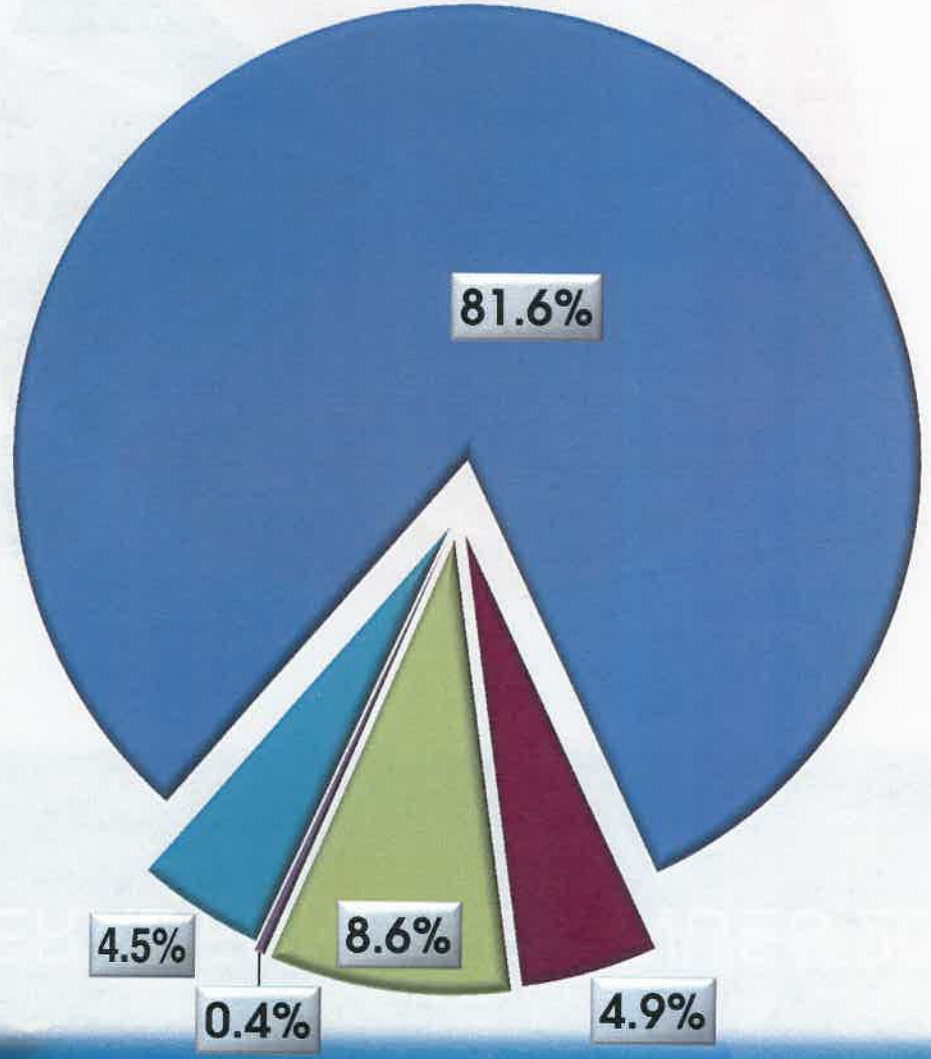
ORANGE UNIFIED SCHOOL DISTRICT
COMBINED GENERAL FUND SUMMARY (01)

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2014-2015	2015-2016	2016-2017		
Reserve for Revolving Cash	100,000	100,000	100,000	0	0.00%
Reserve for Stores	127,570	61,659	150,000	88,341	143.27%
Prepaid Expenditures	1,365,452	1,527,933	0	-1,527,933	-100.00%
Restricted	4,007,535	4,874,197	0	-4,874,197	-100.00%
Reserve for Economic Uncertainties	7,390,541	8,463,528	8,869,621	406,093	4.80%
Other Assignments	2,937,634	15,875,257	12,667,019	-3,208,238	-20.21%
School Site Carryover	*123,502*	*165,817*			
School Site/Department Donations	*823,435*	*967,810*			
Non-Resident Tuition	*84,295*	*84,295*	*84,295*		
Instructional Materials	*923,453*				
School Site Lottery	*64,644*	*98,511*			
LCFF Supplemental					
Credential Support Contracts	*20,729*	*20,821*			
Medical Administration Activities	*186,291*	*250,718*			
CELD Testing	*4,154*				
Adult Education CalWorks					
AP Fee Reimbursement	*15,137*				
CSR/CTE Grade Span	*691,994*	*1,716,690*	*3,210,804*		
FY17-FY20 STRS/PERS Increases		12,570,595			
FY18-FY20 STRS/PERS Increases			9,371,920		
Unassigned/Unappropriated Amount	64,041,021	48,387,611	40,300,746		

GENERAL FUND REVENUES 2016-2017



GENERAL FUND EXPENDITURES 2016-2017



- Salaries and Benefits
- Books and Supplies
- Services
- Capital Outlay
- Other Outgo

Other Funds

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	7,991,619.00	8,298,714.00	3.8%
2) Federal Revenue		8100-8299	0.00	144,000.00	New
3) Other State Revenue		8300-8599	1,180,715.04	813,401.00	-31.1%
4) Other Local Revenue		8600-8799	86,026.01	534,607.00	521.4%
5) TOTAL, REVENUES			9,258,360.05	9,790,722.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,787,933.31	4,345,922.00	14.7%
2) Classified Salaries		2000-2999	541,247.65	791,432.00	46.2%
3) Employee Benefits		3000-3999	1,556,296.14	1,971,228.00	26.7%
4) Books and Supplies		4000-4999	256,799.91	292,612.00	13.9%
5) Services and Other Operating Expenditures		5000-5999	1,072,646.30	1,515,513.00	41.3%
6) Capital Outlay		6000-6999	377,696.86	3,082,500.00	716.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,291,081.70	120,000.00	-90.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,883,701.87	12,119,207.00	36.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			374,658.18	(2,328,485.00)	-721.5%
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)			374,658.18	(2,328,485.00)	-721.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,692,772.12	3,067,430.30	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,692,772.12	3,067,430.30	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,692,772.12	3,067,430.30	13.9%
2) Ending Balance, June 30 (E + F1e)			3,067,430.30	738,945.30	-75.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	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	66,804.41	0.41	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,975,625.89	713,944.89	-76.0%
Building Donations	0000	9780	*199,017.44*		
Building Funds	0000	9780	*2,343,958.45*		
Reserve for Economic Uncertainties	0000	9780	*432,650.00*		
Building Donations	0000	9780		*199,017.44*	
Reserve for Economic Uncertainties	0000	9780		*514,927.45*	
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	2,556,917.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	199,017.44		
c) in Revolving Fund		9130	25,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	2,947.96		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	240,307.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	360,036.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,384,225.78		
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	138,089.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	178,706.35		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			316,795.48		
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)			3,067,430.30		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,940,899.00	2,274,029.00	17.2%
Education Protection Account State Aid - Current Year		8012	498,509.00	323,759.00	-35.1%
State Aid - Prior Years		8019	35.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	42,000.00	16,000.00	-61.9%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	5,510,176.00	5,684,926.00	3.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,991,619.00	8,298,714.00	3.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	144,000.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	144,000.00	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	629,058.00	256,643.00	-59.2%
Lottery - Unrestricted and Instructional Materials		8560	239,339.04	221,508.00	-7.5%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	312,318.00	335,250.00	7.3%
TOTAL, OTHER STATE REVENUE			1,180,715.04	813,401.00	-31.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,214.27	5,000.00	-71.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	42,898.00	40,000.00	-6.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	25,913.74	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	489,607.00	New
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,026.01	534,607.00	521.4%
TOTAL, REVENUES			9,258,360.05	9,790,722.00	5.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,993,429.94	3,487,286.00	16.5%
Certificated Pupil Support Salaries		1200	191,036.67	219,303.00	14.8%
Certificated Supervisors' and Administrators' Salaries		1300	555,427.29	539,801.00	-2.8%
Other Certificated Salaries		1900	48,039.41	99,532.00	107.2%
TOTAL, CERTIFICATED SALARIES			3,787,933.31	4,345,922.00	14.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	32,708.70	212,832.00	550.7%
Classified Support Salaries		2200	187,625.47	212,144.00	13.1%
Classified Supervisors' and Administrators' Salaries		2300	62,005.01	116,716.00	88.2%
Clerical, Technical and Office Salaries		2400	258,908.47	249,740.00	-3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			541,247.65	791,432.00	46.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	636,671.73	881,988.00	38.5%
PERS		3201-3202	59,553.48	93,004.00	56.2%
OASDI/Medicare/Alternative		3301-3302	90,764.63	123,606.00	36.2%
Health and Welfare Benefits		3401-3402	561,773.23	628,498.00	11.9%
Unemployment Insurance		3501-3502	2,183.31	2,608.00	19.5%
Workers' Compensation		3601-3602	96,048.20	113,058.00	17.7%
OPEB, Allocated		3701-3702	109,301.56	128,466.00	17.5%
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			1,556,296.14	1,971,228.00	26.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	117,609.75	5,000.00	-95.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	121,305.48	286,612.00	136.3%
Noncapitalized Equipment		4400	17,884.68	1,000.00	-94.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			256,799.91	292,612.00	13.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	116,750.00	New
Travel and Conferences		5200	13,600.14	28,000.00	105.9%
Dues and Memberships		5300	5,800.00	6,000.00	3.4%
Insurance		5400-5450	41,550.00	45,000.00	8.3%
Operations and Housekeeping Services		5500	209,323.25	201,500.00	-3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	158,644.72	298,038.00	87.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	623,227.66	684,975.00	9.9%
Professional/Consulting Services and Operating Expenditures		5800	20,500.53	135,250.00	559.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,072,646.30	1,515,513.00	41.3%
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	377,696.86	3,082,500.00	716.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			377,696.86	3,082,500.00	716.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	1,291,081.70	120,000.00	-90.7%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,291,081.70	120,000.00	-90.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,883,701.87	12,119,207.00	36.4%

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%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6264	Educator Effectiveness	19,432.29	0.29
6300	Lottery: Instructional Materials	47,372.12	0.12
Total, Restricted Balance		66,804.41	0.41

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	7,004.00	7,837.00	11.9%
4) Other Local Revenue		8600-8799	9.32	0.00	-100.0%
5) TOTAL, REVENUES			7,013.32	7,837.00	11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,625.12	4,146.00	-10.4%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,062.95	1,098.00	3.3%
4) Books and Supplies		4000-4999	1,086.00	2,322.00	113.8%
5) Services and Other Operating Expenditures		5000-5999	0.96	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	238.29	271.00	13.7%
9) TOTAL, EXPENDITURES			7,013.32	7,837.00	11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	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	218.66		
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	0.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			218.83		
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	44.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	174.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			218.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

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	6,722.00	7,518.00	11.8%
All Other State Revenue	All Other	8590	282.00	319.00	13.1%
TOTAL, OTHER STATE REVENUE			7,004.00	7,837.00	11.9%

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	9.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9.32	0.00	-100.0%
TOTAL, REVENUES			7,013.32	7,837.00	11.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,625.12	4,146.00	-10.4%
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			4,625.12	4,146.00	-10.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	778.30	840.00	7.9%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	64.99	60.00	-7.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.30	3.00	30.4%
Workers' Compensation		3601-3602	101.76	91.00	-10.6%
OPEB, Allocated		3701-3702	115.60	104.00	-10.0%
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			1,062.95	1,098.00	3.3%
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	1,073.98	1,822.00	69.6%
Noncapitalized Equipment		4400	12.02	500.00	4059.7%
TOTAL, BOOKS AND SUPPLIES			1,086.00	2,322.00	113.8%

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%
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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.96	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	238.29	271.00	13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			238.29	271.00	13.7%
TOTAL, EXPENDITURES			7,013.32	7,837.00	11.7%

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					
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)			0.00	0.00	0.0%

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	6,980.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,105,882.55	1,728,920.00	56.3%
4) Other Local Revenue		8600-8799	5,802,480.34	6,107,774.00	5.3%
5) TOTAL, REVENUES			6,915,342.89	7,836,694.00	13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	132,297.01	472,033.00	256.8%
2) Classified Salaries		2000-2999	4,232,095.90	4,627,917.00	9.4%
3) Employee Benefits		3000-3999	1,688,419.74	2,019,112.00	19.6%
4) Books and Supplies		4000-4999	238,103.24	385,171.00	61.8%
5) Services and Other Operating Expenditures		5000-5999	354,729.50	472,558.00	33.2%
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	206,749.17	253,238.00	22.5%
9) TOTAL, EXPENDITURES			6,852,394.56	8,230,029.00	20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,948.33	(393,335.00)	-724.9%
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)			62,948.33	(393,335.00)	-724.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,601.14	696,549.47	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,601.14	696,549.47	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,601.14	696,549.47	9.9%
2) Ending Balance, June 30 (E + F1e)			696,549.47	303,214.47	-56.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	696,549.47	303,214.47	-56.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,041,864.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	101,742.18		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	25.27		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	599.74		
4) Due from Grantor Government		9290	202,519.20		
5) Due from Other Funds		9310	213.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,346,964.19		
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	474,058.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	97,644.60		
4) Current Loans		9640			
5) Unearned Revenue		9650	78,712.01		
6) TOTAL, LIABILITIES			650,414.72		
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)			696,549.47		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,980.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,980.00	0.00	-100.0%
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	1,094,691.55	1,687,508.00	54.2%
All Other State Revenue	All Other	8590	11,191.00	41,412.00	270.0%
TOTAL, OTHER STATE REVENUE			1,105,882.55	1,728,920.00	56.3%
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	6,471.01	3,000.00	-53.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	46.56	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,794,675.16	5,525,558.00	-4.6%
Interagency Services		8677	1,200.00	579,216.00	48168.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	87.61	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,802,480.34	6,107,774.00	5.3%
TOTAL, REVENUES			6,915,342.89	7,836,694.00	13.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	15,401.51	84,145.00	446.3%
Certificated Pupil Support Salaries		1200	0.00	104,122.00	New
Certificated Supervisors' and Administrators' Salaries		1300	114,748.25	160,925.00	40.2%
Other Certificated Salaries		1900	2,147.25	122,841.00	5620.9%
TOTAL, CERTIFICATED SALARIES			132,297.01	472,033.00	256.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,545,733.61	3,948,881.00	11.4%
Classified Support Salaries		2200	26,740.80	40,000.00	49.6%
Classified Supervisors' and Administrators' Salaries		2300	265,610.22	240,272.00	-9.5%
Clerical, Technical and Office Salaries		2400	394,011.27	398,764.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,232,095.90	4,627,917.00	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,085.98	95,792.00	460.6%
PERS		3201-3202	443,900.44	480,043.00	8.1%
OASDI/Medicare/Alternative		3301-3302	297,985.84	354,306.00	18.9%
Health and Welfare Benefits		3401-3402	721,862.13	846,718.00	17.3%
Unemployment Insurance		3501-3502	2,175.62	2,554.00	17.4%
Workers' Compensation		3601-3602	95,718.99	112,195.00	17.2%
OPEB, Allocated		3701-3702	109,690.74	127,504.00	16.2%
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			1,688,419.74	2,019,112.00	19.6%
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	209,942.40	304,504.00	45.0%
Noncapitalized Equipment		4400	28,160.84	80,667.00	186.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			238,103.24	385,171.00	61.8%

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	14,686.33	38,400.00	161.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,265.14	70,600.00	43.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	61,858.62	109,567.00	77.1%
Professional/Consulting Services and Operating Expenditures		5800	228,877.75	253,991.00	11.0%
Communications		5900	41.66	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			354,729.50	472,558.00	33.2%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	206,749.17	253,238.00	22.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,749.17	253,238.00	22.5%
TOTAL, EXPENDITURES			6,852,394.56	8,230,029.00	20.1%

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	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 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)			0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6130	Child Development: Center-Based Reserve Account	38,243.71	38,243.71
9010	Other Restricted Local	658,305.76	264,970.76
Total, Restricted Balance		696,549.47	303,214.47

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	5,999,884.56	6,467,000.00	7.8%
3) Other State Revenue		8300-8599	432,365.94	499,300.00	15.5%
4) Other Local Revenue		8600-8799	1,603,433.86	1,740,650.00	8.6%
5) TOTAL, REVENUES			8,035,684.36	8,706,950.00	8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,011,556.92	3,170,413.00	5.3%
3) Employee Benefits		3000-3999	1,209,421.75	1,367,667.00	13.1%
4) Books and Supplies		4000-4999	3,538,254.44	3,647,100.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	189,273.57	194,557.00	2.8%
6) Capital Outlay		6000-6999	2,939,372.10	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	291,710.20	313,906.00	7.6%
9) TOTAL, EXPENDITURES			11,179,588.98	8,693,643.00	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,143,904.62)	13,307.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	259.64	160.00	-38.4%
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			259.64	160.00	-38.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,143,644.98)	13,467.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,753,318.88	609,673.90	-83.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,753,318.88	609,673.90	-83.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,753,318.88	609,673.90	-83.8%
2) Ending Balance, June 30 (E + F1e)			609,673.90	623,140.90	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	67,010.59	150,000.00	123.8%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	532,663.31	463,140.90	-13.1%
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	1,197,712.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	21,973.88		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	347,948.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	67,010.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,644,645.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	721,108.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	313,863.83		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,034,972.03		
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)			609,673.90		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,999,884.56	6,067,000.00	1.1%
Donated Food Commodities		8221	0.00	400,000.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,999,884.56	6,467,000.00	7.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	432,365.94	499,300.00	15.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			432,365.94	499,300.00	15.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,516,322.96	1,665,550.00	9.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,170.67	7,000.00	-50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	56.71	100.00	76.3%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	72,883.52	68,000.00	-6.7%
TOTAL, OTHER LOCAL REVENUE			1,603,433.86	1,740,650.00	8.6%
TOTAL, REVENUES			8,035,684.36	8,706,950.00	8.4%

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	1,949,769.96	2,046,747.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	751,497.65	810,428.00	7.8%
Clerical, Technical and Office Salaries		2400	310,289.31	313,238.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,011,556.92	3,170,413.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	268,091.37	312,497.00	16.6%
OASDI/Medicare/Alternative		3301-3302	193,635.21	251,494.00	29.9%
Health and Welfare Benefits		3401-3402	603,588.60	652,994.00	8.2%
Unemployment Insurance		3501-3502	1,507.27	1,621.00	7.5%
Workers' Compensation		3601-3602	66,323.13	69,778.00	5.2%
OPEB, Allocated		3701-3702	76,276.17	79,283.00	3.9%
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			1,209,421.75	1,367,667.00	13.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,030.57	81,900.00	-2.5%
Noncapitalized Equipment		4400	77,805.08	40,000.00	-48.6%
Food		4700	3,376,418.79	3,525,200.00	4.4%
TOTAL, BOOKS AND SUPPLIES			3,538,254.44	3,647,100.00	3.1%

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	4,893.60	8,149.00	66.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	71.55	700.00	878.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,631.97	63,475.00	-8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	62,303.16	55,833.00	-10.4%
Professional/Consulting Services and Operating Expenditures		5800	52,373.29	66,200.00	26.4%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,273.57	194,557.00	2.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	2,939,372.10	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,939,372.10	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	291,710.20	313,906.00	7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			291,710.20	313,906.00	7.6%
TOTAL, EXPENDITURES			11,179,588.98	8,693,643.00	-22.2%

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	259.64	160.00	-38.4%
(a) TOTAL, INTERFUND TRANSFERS IN			259.64	160.00	-38.4%
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)			259.64	160.00	-38.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,004,447.00	4,224,016.00	5.5%
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	90,526.51	20,000.00	-77.9%
5) TOTAL, REVENUES			4,094,973.51	4,244,016.00	3.6%
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	238,409.51	95,926.00	-59.8%
5) Services and Other Operating Expenditures		5000-5999	3,514,065.49	4,435,967.00	26.2%
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			3,752,475.00	4,531,893.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			342,498.51	(287,877.00)	-184.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	464,576.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			464,576.00	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)			807,074.51	(287,877.00)	-135.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,697,884.32	9,504,958.83	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,697,884.32	9,504,958.83	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,697,884.32	9,504,958.83	9.3%
2) Ending Balance, June 30 (E + F1e)			9,504,958.83	9,217,081.83	-3.0%
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	9,504,958.83	9,217,081.83	-3.0%
Deferred Maintenance	0000	9760	*9,504,958.83*		
Deferred Maintenance	0000	9760		*9,217,081.83*	
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	6,821,873.36		
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	50,449.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,058,100.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,930,423.22		
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	1,425,464.39		
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			1,425,464.39		
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)			9,504,958.83		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	4,004,447.00	4,224,016.00	5.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,004,447.00	4,224,016.00	5.5%
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	44,078.64	20,000.00	-54.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	259.11	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	46,188.76	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			90,526.51	20,000.00	-77.9%
TOTAL, REVENUES			4,094,973.51	4,244,016.00	3.6%

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	226,637.51	95,926.00	-57.7%
Noncapitalized Equipment		4400	11,772.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			238,409.51	95,926.00	-59.8%

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	3,416,172.04	4,354,935.00	27.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	97,893.45	81,032.00	-17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,514,065.49	4,435,967.00	26.2%
CAPITAL OUTLAY					
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)					
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			3,752,475.00	4,531,893.00	20.8%

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	464,576.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			464,576.00	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 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)			464,576.00	0.00	-100.0%

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	1,954,177.46	737,000.00	-62.3%
5) TOTAL, REVENUES			1,954,177.46	737,000.00	-62.3%
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	4,800.45	33,500.00	597.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,800.45	33,500.00	597.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,949,377.01	703,500.00	-63.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,681.44	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			68,681.44	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)			2,018,058.45	703,500.00	-65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,820,062.45	6,838,120.90	41.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,820,062.45	6,838,120.90	41.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,820,062.45	6,838,120.90	41.9%
2) Ending Balance, June 30 (E + F1e)			6,838,120.90	7,541,620.90	10.3%
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	6,838,120.90	7,541,620.90	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,831,442.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	2,600.20		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,204.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,838,246.96		
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	123.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2.62		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			126.06		
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)			6,838,120.90		

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	39,743.08	37,000.00	-6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	471.32	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,913,963.06	700,000.00	-63.4%
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			1,954,177.46	737,000.00	-62.3%
TOTAL, REVENUES			1,954,177.46	737,000.00	-62.3%

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	15.19	100.00	558.3%
Professional/Consulting Services and Operating Expenditures		5800	4,785.26	33,400.00	598.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,800.45	33,500.00	597.9%
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			4,800.45	33,500.00	597.9%

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	68,681.44	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,681.44	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	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)			68,681.44	0.00	-100.0%

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	1,500.43	550.00	-63.3%
5) TOTAL, REVENUES			1,500.43	550.00	-63.3%
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	139.18	60.00	-56.9%
6) Capital Outlay		6000-6999	341,269.23	60,040.00	-82.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			341,408.41	60,100.00	-82.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(339,907.98)	(59,550.00)	-82.5%
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)			(339,907.98)	(59,550.00)	-82.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399,457.85	59,549.87	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,457.85	59,549.87	-85.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399,457.85	59,549.87	-85.1%
2) Ending Balance, June 30 (E + F1e)			59,549.87	(0.13)	-100.0%
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	59,549.87	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.13)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	67,370.87		
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	41.94		
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			67,412.81		
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	7,862.94		
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			7,862.94		
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)			59,549.87		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,216.11	550.00	-54.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	284.32	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			1,500.43	550.00	-63.3%
TOTAL, REVENUES			1,500.43	550.00	-63.3%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	139.18	60.00	-56.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			139.18	60.00	-56.9%
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	341,269.23	60,040.00	-82.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			341,269.23	60,040.00	-82.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			341,408.41	60,100.00	-82.4%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
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%
(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	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	5,730,219.00	New
4) Other Local Revenue		8600-8799	87,137.90	798,197.00	816.0%
5) TOTAL, REVENUES			87,137.90	6,528,416.00	7392.1%
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	1,075.00	New
5) Services and Other Operating Expenditures		5000-5999	340,010.16	1,114,352.00	227.7%
6) Capital Outlay		6000-6999	1,314,856.53	15,582,558.00	1085.1%
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			1,654,866.69	16,697,985.00	909.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,567,728.79)	(10,169,569.00)	548.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,106,042.41	6,527,684.00	-53.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	17,402,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,508,542.41	6,527,684.00	-79.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,940,813.62	(3,641,885.00)	-112.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,524,782.91	43,465,596.53	221.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,524,782.91	43,465,596.53	221.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,524,782.91	43,465,596.53	221.4%
2) Ending Balance, June 30 (E + F1e)			43,465,596.53	39,823,711.53	-8.4%
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	43,465,596.53	39,823,711.53	-8.4%
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	29,861,776.40		
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	8,873.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,918,719.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			43,789,369.51		
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	323,772.98		
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			323,772.98		
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)			43,465,596.53		

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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	5,730,219.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	5,730,219.00	New
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	86,469.60	80,000.00	-7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	668.30	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	718,197.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			87,137.90	798,197.00	816.0%
TOTAL, REVENUES			87,137.90	6,528,416.00	7392.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,075.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	1,075.00	New

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	15,956.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	60.21	457.00	659.0%
Professional/Consulting Services and Operating Expenditures		5800	339,949.95	1,097,939.00	223.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,010.16	1,114,352.00	227.7%
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	1,314,856.53	15,582,558.00	1085.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,314,856.53	15,582,558.00	1085.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,654,866.69	16,697,985.00	909.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	14,106,042.41	6,527,684.00	-53.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,106,042.41	6,527,684.00	-53.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	17,402,500.00	0.00	-100.0%
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			17,402,500.00	0.00	-100.0%
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)			31,508,542.41	6,527,684.00	-79.3%

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	35,144.00	30,000.00	-14.6%
5) TOTAL, REVENUES			35,144.00	30,000.00	-14.6%
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	30,075.00	New
5) Services and Other Operating Expenditures		5000-5999	3,541.78	215,889.00	5995.5%
6) Capital Outlay		6000-6999	535,551.61	6,029,887.00	1025.9%
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			539,093.39	6,275,851.00	1064.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(503,949.39)	(6,245,851.00)	1139.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	464,576.00	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			(464,576.00)	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)			(968,525.39)	(6,245,851.00)	544.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,214,375.91	6,245,850.52	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,214,375.91	6,245,850.52	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,214,375.91	6,245,850.52	-13.4%
2) Ending Balance, June 30 (E + F1e)			6,245,850.52	(0.48)	-100.0%
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	6,245,850.52	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.48)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,350,164.21		
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	908,899.35		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,933.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,261,997.27		
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	16,146.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,146.75		
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)			6,245,850.52		

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 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	879.53	0.00	-100.0%
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	34,264.47	30,000.00	-12.4%
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			35,144.00	30,000.00	-14.6%
TOTAL, REVENUES			35,144.00	30,000.00	-14.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	30,075.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	30,075.00	New
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%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,541.78	215,889.00	5995.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,541.78	215,889.00	5995.5%
CAPITAL OUTLAY					
Land		6100	39,250.00	450,314.00	1047.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	496,301.61	5,579,573.00	1024.2%
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			535,551.61	6,029,887.00	1025.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			539,093.39	6,275,851.00	1064.1%

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	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	464,576.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			464,576.00	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	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(464,576.00)	0.00	-100.0%

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	4,993,723.10	4,389,000.00	-12.1%
5) TOTAL, REVENUES			4,993,723.10	4,389,000.00	-12.1%
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	3,525,643.25	3,666,164.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,525,643.25	3,666,164.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,468,079.85	722,836.00	-50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,468,079.85	722,836.00	-50.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,886,348.63	4,354,428.48	50.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,886,348.63	4,354,428.48	50.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,886,348.63	4,354,428.48	50.9%
2) Ending Balance, June 30 (E + F1e)			4,354,428.48	5,077,264.48	16.6%
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	4,354,428.48	5,077,264.48	16.6%
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	4,351,796.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,632.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,354,428.48		
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)			4,354,428.48		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	19,659.66	10,000.00	-49.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	558.12	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,973,505.32	4,379,000.00	-12.0%
TOTAL, OTHER LOCAL REVENUE			4,993,723.10	4,389,000.00	-12.1%
TOTAL, REVENUES			4,993,723.10	4,389,000.00	-12.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	748,007.25	677,246.00	-9.5%
Other Debt Service - Principal		7439	2,777,636.00	2,988,918.00	7.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,525,643.25	3,666,164.00	4.0%
TOTAL, EXPENDITURES			3,525,643.25	3,666,164.00	4.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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)			0.00	0.00	0.0%

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	4,059,195.72	4,060,000.00	0.0%
5) TOTAL, REVENUES			4,059,195.72	4,060,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	149,992.34	189,269.00	26.2%
3) Employee Benefits		3000-3999	63,731.35	85,272.00	33.8%
4) Books and Supplies		4000-4999	3,292.78	1,600.00	-51.4%
5) Services and Other Operating Expenses		5000-5999	2,233,668.60	2,364,000.00	5.8%
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			2,450,685.07	2,640,141.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,608,510.65	1,419,859.00	-11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,608,510.65	1,419,859.00	-11.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,869,887.63	10,478,398.28	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,869,887.63	10,478,398.28	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,869,887.63	10,478,398.28	18.1%
2) Ending Net Position, June 30 (E + F1e)			10,478,398.28	11,898,257.28	13.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,478,398.28	11,898,257.28	13.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,607,129.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	390.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,852.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	114,568.91		
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			14,830,940.68		
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	4,352,111.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	430.95		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,352,542.40		
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)			10,478,398.28		

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	86,161.65	60,000.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	881.89	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,967,598.16	4,000,000.00	0.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,554.02	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,059,195.72	4,060,000.00	0.0%
TOTAL, REVENUES			4,059,195.72	4,060,000.00	0.0%

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	86,362.34	125,639.00	45.5%
Clerical, Technical and Office Salaries		2400	63,630.00	63,630.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			149,992.34	189,269.00	26.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,769.63	24,700.00	39.0%
OASDI/Medicare/Alternative		3301-3302	11,048.01	14,482.00	31.1%
Health and Welfare Benefits		3401-3402	27,789.08	37,096.00	33.5%
Unemployment Insurance		3501-3502	75.02	96.00	28.0%
Workers' Compensation		3601-3602	3,299.83	4,165.00	26.2%
OPEB, Allocated		3701-3702	3,749.78	4,733.00	26.2%
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			63,731.35	85,272.00	33.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	971.26	600.00	-38.2%
Noncapitalized Equipment		4400	2,321.52	1,000.00	-56.9%
TOTAL, BOOKS AND SUPPLIES			3,292.78	1,600.00	-51.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	356.57	1,000.00	180.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	686,038.00	700,000.00	2.0%
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	1,547,274.03	1,663,000.00	7.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,233,668.60	2,364,000.00	5.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,450,685.07	2,640,141.00	7.7%

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%
(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	0.00	0.0%

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	6,506,807.10	4,735,690.00	-27.2%
5) TOTAL, REVENUES			6,506,807.10	4,735,690.00	-27.2%
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	6,509,981.35	7,057,451.00	8.4%
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			6,509,981.35	7,057,451.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,174.25)	(2,321,761.00)	73043.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,174.25)	(2,321,761.00)	73043.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	133,123,642.38	133,120,468.13	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,123,642.38	133,120,468.13	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			133,123,642.38	133,120,468.13	0.0%
2) Ending Net Position, June 30 (E + F1e)			133,120,468.13	130,798,707.13	-1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	133,120,468.13	130,798,707.13	-1.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,288,788.49		
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	112,113,516.69		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,425.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	142,832.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			134,558,562.40		
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	394.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,437,700.09		
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			1,438,094.27		
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)			133,120,468.13		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	145,475.55	135,690.00	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,820,439.32	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,540,892.23	4,600,000.00	1.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,506,807.10	4,735,690.00	-27.2%
TOTAL, REVENUES			6,506,807.10	4,735,690.00	-27.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,509,981.35	7,057,451.00	8.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,509,981.35	7,057,451.00	8.4%
TOTAL, EXPENSES			6,509,981.35	7,057,451.00	8.4%

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%
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 + c - d + e)			0.00	0.00	0.0%

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&
STANDARDS

Unaudited Actuals
2016-17 Budget
Technical Review Checks

Orange Unified Orange 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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

Unaudited Actuals
2015-16 Unaudited Actuals
Technical Review Checks

Orange Unified Orange County

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F - Fatal (Data must be corrected; an explanation is not allowed)
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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) - All applicable objects should have a positive balance by

resource, by fund. PASSED

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to

general administration should not be zero or exceed 25%. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

Glossary of Common School Finance Terms

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Assembly Bill (AB) 1200—Reference to AB 1200 (Chapter 1213/1991), the bill that imposed major fiscal accountability controls on school districts and county offices of education by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See Education Code Sections 1240 et seq. and 42131 et seq.

Ad Valorem Taxes—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

American Recovery and Reinvestment Act—The American Recovery and Reinvestment Act of 2009 (Recovery Act) was signed into law by President Barack Obama on February 17, 2009. The Recovery Act created an historic opportunity to save hundreds of thousands of jobs, support states and school districts, and advance reforms and improvements that will create long-lasting results for our students and our nation including early learning, K-12, and post-secondary education.

Apportionment—State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 average daily attendance (ADA) (see Attendance Reports), (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA, and (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

Appropriation Bill—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assessed Valuation (AV) (also, assessed value)—The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important element in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California is adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

Attendance Reports—Each school agency reports its attendance three times during a school year. The First Principal Apportionment average daily attendance (ADA), called the (P-1 ADA or P-1 count), is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment (P-2) ADA is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final

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recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers/programs, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Average Daily Attendance (ADA)—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences, but effective 1998-99, excused absences no longer count towards ADA. In classes for adults and regional occupational centers/programs, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

Base Grant—The base grant (along with the supplemental and concentration grants) replaces previously existing K-12 revenue limits and approximately 40 state-funded categorical funding streams. The base grant varies based on grade span (K-3, 4-6, 7-8, 9-12).

Base Revenue Limit - See Revenue Limit.

Basic Aid—The California Constitution guarantees that each school district will receive a minimum amount of state aid called "basic aid," equal to $120 per average daily attendance or $2,400 per district, whichever is greater. Per a change in state law effective 2003-04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. Education Code Section 41975). "Basic aid school districts" are districts where property taxes exceed the computed revenue limit; such districts receive no state aid for their revenue limit.

California Basic Educational Data System (CBEDS)—The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

Categorical Aid—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Economic Impact Aid; or special purposes, such as class-size reduction and transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Certificated Personnel—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

Classified Personnel—School employees who hold positions that do not require a credential, including instructional assistants, custodians and maintenance workers, clerical support, cafeteria workers, bus drivers, etc.

Class-Size Penalties—The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class-size penalties result in a reduction in average daily attendance, which in turn results

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in a loss in revenue limit income. See Education Code Sections 41376 and 41378.

Class-Size Reduction (CSR)—The goal of the K-3 CSR Program is to increase student achievement, particularly in reading and mathematics, by decreasing the size of K-3 classes to 24 or fewer students per certificated teacher.

Flexibility provisions introduced by Senate Bill 4 of the Third Extraordinary Session (SBX3 4) (Chapter 12/2009) allow local educational agencies to receive K-3 CSR Incentive Funding without a hard cap on class sizes, albeit at a penalized rate, was a major shift in state policy. The penalty imposed as a result of going over the 20.44:1 ratio ranges from 95% down to 70% of the full incentive funding. The flexibility provisions are in place from 2008-09 through 2013-14 for this program.

Concentration Grant—The concentration grant (along with the supplemental and base grants) replaces previously existing K-12 funding streams. For targeted students (English learners, free and reduced-price meal recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency's enrollment, the concentration grant will provide 50% of the adjusted base grant.

Concurrently Enrolled—Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center/program (ROC/P) or class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI)—A measure of the cost of living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA)—An increase in funding for government programs, the local control funding formula and other categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for state and local governments—a government price index. See Education Code Section 42238.02 and 42238.1.

Criteria and Standards—Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, which school districts, county offices of education, and the state use to monitor fiscal solvency and accountability. See Education Code Section 33127 et seq.

Declining Enrollment Adjustment—A formula that provides protection when there is a drop in income in the instance of a district experiencing a decline in student population. Under current law, districts are funded for the higher of either current-year or prior-year average daily attendance.

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Deficit Factor—When an appropriation to the State School Fund for revenue limits—or for any specific categorical program—is insufficient to pay all statutory entitlements for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Education Protection Account (EPA)—An account established by a voter-approved initiated, Proposition 30, to account and distribute funds to school agencies beginning in 2012-13. This account will distribute funds to school agencies to backfill for the reduction in General Fund revenues (revenue limit payments) and to payout a portion of the long running deferrals. Revenue limit payments reduced throughout the year will receive the full amount of the EPA payments made in June 2013.

Education Revenue Augmentation Fund—The fund used to collect the property taxes that are shifted from cities, counties, and special districts within each county, prior to their distribution to K-14 school agencies.

Equalization Aid—The extra state aid provided in some years to low revenue districts to increase their base revenue limits toward the statewide average.

Excess Cost—Costs in excess of the average annual per-student expenditure (all resources) in a local educational agency during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA
- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service

  ✓ Each must be calculated separately

Forest Reserve Funds—Federal funds provided to school agencies to offset lost revenues from the curtailment of timber harvests in national forests.

Full-Time Equivalent—A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

Gann Limit—A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIIIB of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller, and (2) the change in population, which for school agencies

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is the change in average daily attendance. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

High-Revenue Districts—Districts that have a revenue limit per average daily attendance that is greater than the state average for the same type of district (elementary, high school, or unified).

Hold Harmless—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator—See Cost-of-Living Adjustment.

Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

Leveling Down—Lowering the revenue level of high-revenue districts to promote revenue equity among school districts.

Leveling Up—Raising the revenue level of low-revenue districts to promote revenue equity among school districts.

Local Control Funding Formula (LCFF)—The 2012-13 Budget Act replaced the traditional K-12 finance system with the LCFF, which creates base, supplemental, and concentration grants to replace revenue limits and many categorical programs. A school district's entitlement will be based on the prior-year base year funding, the percentage of students who qualify for supplemental and concentration grants, and the state's appropriation for the LCFF.

Local Control Accountability Plan (LCAP)—Under the new LCFF, districts, county offices of education, and charter schools are required to create a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in Education Code Section 52060(d). The State Board of Education is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

Local General Fund Contribution—The expenditure of school districts' general purpose funds in support of a restricted program, i.e., the restricted expense encroaches into the district's General Fund for support. Encroachment occurs in most districts and county offices of education that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Maintenance Factor—See Proposition 98.

Mandate Block Grant (MBG)—In 2012-13, the MBG program was established for local educational agencies (LEAs) (county offices of education, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 42 mandated activities (specified in Government Code Section 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for with reimbursements

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have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-average daily attendance rate.

Mandated Costs—School district expenses that occur because of federal or state laws, decisions of state or federal courts, and/or federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court, or an initiative do not need to be reimbursed by the state. See Senate Bill 90/1977.

Miscellaneous Funds—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Necessary Small School—An elementary school with 96 or fewer average daily attendance (ADA) or high school with 286 or fewer ADA that meets the standards of being "necessary" and may qualify for additional funding under the current statutes. See Education Code Section 42280 et seq.

Parcel Tax—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See Government Code Section 50079, et al.

Permissive Override Tax—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PL 81-874—A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL 874."

Prior Year's Taxes—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Proposition 13—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature), (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit, and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2" unless an alternative formula, known as "Test 3" applies.

- "Test 1" originally provided that K-14 school agencies shall receive at least 41.22% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes between

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local governments and K-14 agencies, the "Test 1" percentage has been reset several times.

- "Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 average daily attendance (ADA) and an inflation factor equal to the annual percentage change in per capita personal income.
- "Test 3" only applies in years in which the annual percentage change in per capita state General Fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e., the change in per capita personal income), in which case, the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111/1990) applies only if the minimum funding level is reduced due to either "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a "maintenance factor" is initially set equal to the amount of that year's funding reduction due to "Test 3" or suspension, and this amount grows each year by statewide ADA growth and the "Test 2" inflation factor. In subsequent years when state taxes per capita grow faster than personal income per capita, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement to make up the revenue loss in the year or years prior to the maintenance factor being fully restored.

Public Employees' Retirement System—Provides retirement benefits funded through school employer and classified employee member contributions in addition to earnings from investments; may also provide health benefits for contracting school employer's employees and annuitants.

Reserves—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Revenue Limit—The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit comprises a base revenue limit—a basic education amount per unit of average daily attendance (ADA) computed by formula each year from the previous year's base revenue limit—and any of the number of revenue limit adjustments that are computed anew each year. The total revenue limit of a school district is generally determined by multiplying the district's Second Principal Apportionment ADA times the base revenue limit, adding the applicable revenue limit adjustments, and applying a deficit factor.

Secured Roll—That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Senate Bill (SB) 90—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and

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property tax income by that year's average daily attendance (ADA). This original per-ADA amount became the historical base for all subsequent revenue limit calculations.

2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

Senate Bill 813—Provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation. The funding formula includes an add on to the revenue limit calculation specifically for this purpose.

***Serrano* Decision**—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano* as a legal issue.

State School Fund—The state appropriates money to this fund each year, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K-12 education, and Section B is for community college education.

Subventions—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset—The termination of a categorical program or provision in law. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue, but the specific laws and regulations shall no longer apply.

Supplemental Grant—Created under the Local Control Funding Formula, the supplemental grant (along with the concentration and base grants) replaces previously existing K-12 funding steams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, free and reduced-price meal recipients, or foster youth unduplicated counts).

Supplemental Roll—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3—See Proposition 98.

Unsecured Roll—That portion of assessed property that is movable, such as boats, planes, etc.

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Waivers—Permission from the State Board of Education—or, in some cases, from the State Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code Sections cannot be waived. See Education Code Section 33050.

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