

G = General Ledger Data; S = Supplemental Data

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

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Form	Description	Data Supplied For:	
		2015-16 Unaudited Actuals	2016-17 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		81,624,087.61	424,648.00	82,048,735.61	85,152,764.00	87,383.00	85,240,147.00	3.9%
2) Federal Revenue	8100-8299		0.00	3,705,614.49	3,705,614.49	0.00	3,665,554.00	3,665,554.00	-1.1%
3) Other State Revenue	8300-8599		8,182,436.11	5,676,473.07	13,858,909.18	3,595,977.00	1,553,546.00	5,149,523.00	-62.8%
4) Other Local Revenue	8600-8799		3,454,207.82	5,435,341.61	8,889,549.43	2,966,085.00	5,215,908.00	8,181,993.00	-8.0%
5) TOTAL, REVENUES			93,260,731.54	15,242,077.17	108,502,808.71	91,714,826.00	10,522,391.00	102,237,217.00	-5.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		42,904,125.05	6,789,983.62	49,694,108.67	44,533,842.00	7,178,259.00	51,712,101.00	4.1%
2) Classified Salaries	2000-2999		8,265,263.93	4,844,757.08	13,110,021.01	8,693,958.00	5,375,974.00	14,069,932.00	7.3%
3) Employee Benefits	3000-3999		14,029,989.94	6,636,491.22	20,666,481.16	15,889,123.00	4,215,165.00	20,104,288.00	-2.7%
4) Books and Supplies	4000-4999		2,445,546.23	1,440,129.61	3,885,675.84	3,737,775.00	1,552,750.00	5,290,525.00	36.2%
5) Services and Other Operating Expenditures	5000-5999		4,974,355.42	3,170,477.38	8,144,832.80	6,130,820.00	2,927,873.00	9,058,693.00	11.2%
6) Capital Outlay	6000-6999		29,289.48	724,288.27	753,577.75	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		5,330,618.59	2,504,229.50	7,834,848.09	5,320,142.00	2,773,739.00	8,093,881.00	3.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(804,408.71)	614,926.79	(189,481.92)	(806,454.00)	561,459.00	(244,995.00)	29.3%
9) TOTAL, EXPENDITURES			77,174,779.93	26,725,283.47	103,900,063.40	83,499,206.00	24,585,219.00	108,084,425.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,085,951.61	(11,483,206.30)	4,602,745.31	8,215,620.00	(14,062,828.00)	(5,847,208.00)	-227.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,020,965.00	0.00	1,020,965.00	1,450,000.00	0.00	1,450,000.00	42.0%
b) Transfers Out	7600-7629		578,609.17	0.00	578,609.17	461,471.00	0.00	461,471.00	-20.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(11,194,324.05)	11,194,324.05	0.00	(13,769,855.00)	13,769,855.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,751,968.22)	11,194,324.05	442,355.83	(12,781,326.00)	13,769,855.00	988,529.00	123.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,333,983.39	(288,882.25)	5,045,101.14	(4,565,706.00)	(292,973.00)	(4,858,679.00)	-196.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,718,571.88	2,216,403.73	7,934,975.61	11,052,555.27	1,927,521.48	12,980,076.75	63.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,718,571.88	2,216,403.73	7,934,975.61	11,052,555.27	1,927,521.48	12,980,076.75	63.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,718,571.88	2,216,403.73	7,934,975.61	11,052,555.27	1,927,521.48	12,980,076.75	63.6%
2) Ending Balance, June 30 (E + F1e)			11,052,555.27	1,927,521.48	12,980,076.75	6,486,849.27	1,634,548.48	8,121,397.75	-37.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	404,882.48	0.00	404,882.48	250,000.00	0.00	250,000.00	-38.3%
Prepaid Expenditures		9713	153,382.48	0.00	153,382.48	50,000.00	0.00	50,000.00	-67.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,420,824.32	2,420,824.32	0.00	2,127,851.32	2,127,851.32	-12.1%
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	7,344,930.00	0.00	7,344,930.00	2,452,045.00	0.00	2,452,045.00	-66.6%
Other Designations-W/C	0000	9780	256,535.00		256,535.00				
Other Designations- Operational Carryo	0000	9780	5,141,603.00		5,141,603.00				
Other Designations- Program Carryover	1100	9780	1,946,792.00		1,946,792.00				
Other Designations-W/C	0000	9780				256,535.00		256,535.00	
Other Designations-Solar	0000	9780				100,000.00		100,000.00	
Other Designations-Operational Carryov	0000	9780				2,095,510.00		2,095,510.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,134,360.31	0.00	3,134,360.31	3,719,804.27	0.00	3,719,804.27	18.7%
Unassigned/Unappropriated Amount		9790	0.00	(493,302.84)	(493,302.84)	0.00	(493,302.84)	(493,302.84)	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,381,647.57	1,672,656.42	17,054,303.99				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	133,569.24	0.00	133,569.24				
c) in Revolving Fund		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	2,000.00	0.00	2,000.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,051,486.76	2,137,250.81	3,188,737.57				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	583,536.21	0.00	583,536.21				
6) Stores		9320	404,882.48	0.00	404,882.48				
7) Prepaid Expenditures		9330	153,382.48	0.00	153,382.48				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			17,725,504.74	3,809,907.23	21,535,411.97				
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	2,906,700.53	421,460.46	3,328,160.99				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,763,883.94	724,288.27	4,488,172.21				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	2,365.00	736,637.02	739,002.02				
6) TOTAL, LIABILITIES			6,672,949.47	1,882,385.75	8,555,335.22				
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									

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			11,052,555.27	1,927,521.48	12,980,076.75				

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	25,754,168.00	0.00	25,754,168.00	28,898,852.00	0.00	28,898,852.00	12.2%
Education Protection Account State Aid - Current Year		8012	2,012,562.00	0.00	2,012,562.00	2,011,520.00	0.00	2,011,520.00	-0.1%
State Aid - Prior Years		8019	(1,204,443.00)	0.00	(1,204,443.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	301,404.38	0.00	301,404.38	301,404.00	0.00	301,404.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	34,192,914.50	0.00	34,192,914.50	34,089,267.00	0.00	34,089,267.00	-0.3%
Unsecured Roll Taxes		8042	4,158,223.48	0.00	4,158,223.48	4,158,223.00	0.00	4,158,223.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,600,089.57	0.00	2,600,089.57	2,283,000.00	0.00	2,283,000.00	-12.2%
Education Revenue Augmentation Fund (ERAF)		8045	(1,290,160.05)	0.00	(1,290,160.05)	(1,606,000.00)	0.00	(1,606,000.00)	24.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,155,017.73	0.00	15,155,017.73	15,019,112.00	0.00	15,019,112.00	-0.9%
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			81,679,776.61	0.00	81,679,776.61	85,155,378.00	0.00	85,155,378.00	4.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(55,689.00)		(55,689.00)	(2,614.00)		(2,614.00)	-95.3%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	424,648.00	424,648.00	0.00	87,383.00	87,383.00	-79.4%

Description Resource Codes Object Codes			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,624,087.61	424,648.00	82,048,735.61	85,152,764.00	87,383.00	85,240,147.00	3.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,619,809.00	1,619,809.00	0.00	1,619,809.00	1,619,809.00	0.0%
Special Education Discretionary Grants		8182	0.00	220,924.00	220,924.00	0.00	221,531.00	221,531.00	0.3%
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		891,112.87	891,112.87		803,476.00	803,476.00	-9.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		242,525.80	242,525.80		208,128.00	208,128.00	-14.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		285,027.69	285,027.69		255,198.00	255,198.00	-10.5%
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		52,174.00	52,174.00		52,174.00	52,174.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	394,041.13	394,041.13	0.00	505,238.00	505,238.00	28.2%
TOTAL, FEDERAL REVENUE			0.00	3,705,614.49	3,705,614.49	0.00	3,665,554.00	3,665,554.00	-1.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,447,607.00	0.00	6,447,607.00	1,877,776.00	0.00	1,877,776.00	-70.9%
Lottery - Unrestricted and Instructional Materials		8560	1,690,526.68	517,572.53	2,208,099.21	1,673,899.00	490,237.00	2,164,136.00	-2.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		216,000.00	216,000.00		216,000.00	216,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

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California Clean Energy Jobs Act	6230	8590		256,432.00	256,432.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	44,302.43	4,686,468.54	4,730,770.97	44,302.00	847,309.00	891,611.00	-81.2%
TOTAL, OTHER STATE REVENUE			8,182,436.11	5,676,473.07	13,858,909.18	3,595,977.00	1,553,546.00	5,149,523.00	-62.8%

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	1,477,996.80	0.00	1,477,996.80	1,478,585.00	0.00	1,478,585.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	175,302.99	0.00	175,302.99	175,000.00	0.00	175,000.00	-0.2%
Interest		8660	92,397.81	11,373.00	103,770.81	80,000.00	4,000.00	84,000.00	-19.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	26,153.03	26,153.03	0.00	143,398.00	143,398.00	448.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	367,680.21	0.00	367,680.21	317,500.00	0.00	317,500.00	-13.6%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,340,830.01	526,608.58	1,867,438.59	915,000.00	128,200.00	1,043,200.00	-44.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		4,871,207.00	4,871,207.00		4,940,310.00	4,940,310.00	1.4%
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			3,454,207.82	5,435,341.61	8,889,549.43	2,966,085.00	5,215,908.00	8,181,993.00	-8.0%
TOTAL, REVENUES			93,260,731.54	15,242,077.17	108,502,808.71	91,714,826.00	10,522,391.00	102,237,217.00	-5.8%

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	36,257,993.36	5,458,059.88	41,716,053.24	37,392,797.00	5,567,189.00	42,959,986.00	3.0%
Certificated Pupil Support Salaries		1200	1,131,005.53	493,947.18	1,624,952.71	1,078,778.00	702,014.00	1,780,792.00	9.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,964,998.47	563,709.41	5,528,707.88	5,397,071.00	619,569.00	6,016,640.00	8.8%
Other Certificated Salaries		1900	550,127.69	274,267.15	824,394.84	665,196.00	289,487.00	954,683.00	15.8%
TOTAL, CERTIFICATED SALARIES			42,904,125.05	6,789,983.62	49,694,108.67	44,533,842.00	7,178,259.00	51,712,101.00	4.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	947,918.42	2,173,910.75	3,121,829.17	977,243.00	2,314,567.00	3,291,810.00	5.4%
Classified Support Salaries		2200	2,581,928.56	755,548.22	3,337,476.78	2,730,310.00	901,984.00	3,632,294.00	8.8%
Classified Supervisors' and Administrators' Salaries		2300	1,047,524.43	597,571.58	1,645,096.01	1,156,948.00	721,529.00	1,878,477.00	14.2%
Clerical, Technical and Office Salaries		2400	3,265,196.92	414,099.23	3,679,296.15	3,449,219.00	451,037.00	3,900,256.00	6.0%
Other Classified Salaries		2900	422,695.60	903,627.30	1,326,322.90	380,238.00	986,857.00	1,367,095.00	3.1%
TOTAL, CLASSIFIED SALARIES			8,265,263.93	4,844,757.08	13,110,021.01	8,693,958.00	5,375,974.00	14,069,932.00	7.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,528,690.40	3,715,126.90	8,243,817.30	5,476,318.00	836,949.00	6,313,267.00	-23.4%
PERS		3201-3202	849,830.32	608,316.51	1,458,146.83	1,091,867.00	767,803.76	1,859,670.76	27.5%
OASDI/Medicare/Alternative		3301-3302	1,185,487.94	486,562.30	1,672,050.24	1,280,795.00	534,569.09	1,815,364.09	8.6%
Health and Welfare Benefits		3401-3402	5,942,399.21	1,400,363.48	7,342,762.69	6,475,448.00	1,701,673.34	8,177,121.34	11.4%
Unemployment Insurance		3501-3502	24,763.86	5,666.31	30,430.17	26,483.00	6,168.90	32,651.90	7.3%
Workers' Compensation		3601-3602	1,093,315.20	334,457.19	1,427,772.39	1,189,619.00	277,413.91	1,467,032.91	2.7%
OPEB, Allocated		3701-3702	390,504.14	81,984.41	472,488.55	330,593.00	86,629.00	417,222.00	-11.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,998.87	4,014.12	19,012.99	18,000.00	3,958.00	21,958.00	15.5%
TOTAL, EMPLOYEE BENEFITS			14,029,989.94	6,636,491.22	20,666,481.16	15,889,123.00	4,215,165.00	20,104,288.00	-2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	(8,937.61)	180,816.96	171,879.35	(4,500.00)	250,000.00	245,500.00	42.8%
Books and Other Reference Materials		4200	23,309.22	342,963.48	366,272.70	322,500.00	1,000.00	323,500.00	-11.7%
Materials and Supplies		4300	2,061,122.14	683,636.11	2,744,758.25	3,162,757.00	1,243,250.00	4,406,007.00	60.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	370,052.48	232,713.06	602,765.54	257,018.00	58,500.00	315,518.00	-47.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,445,546.23	1,440,129.61	3,885,675.84	3,737,775.00	1,552,750.00	5,290,525.00	36.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	687,435.85	687,435.85	0.00	804,126.00	804,126.00	17.0%
Travel and Conferences		5200	197,038.46	69,349.35	266,387.81	208,628.00	65,385.00	274,013.00	2.9%
Dues and Memberships		5300	40,669.87	10,865.00	51,534.87	48,210.00	7,360.00	55,570.00	7.8%
Insurance		5400 - 5450	357,216.53	29,790.00	387,006.53	442,700.00	0.00	442,700.00	14.4%
Operations and Housekeeping Services		5500	1,269,327.27	814.91	1,270,142.18	1,648,669.00	1,900.00	1,650,569.00	30.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	311,072.26	751,597.60	1,062,669.86	437,193.00	470,479.00	907,672.00	-14.6%
Transfers of Direct Costs		5710	(2,271.17)	2,271.17	0.00	(6,100.00)	6,100.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,458.66	453.19	9,911.85	(229.00)	500.00	271.00	-97.3%
Professional/Consulting Services and Operating Expenditures		5800	2,576,603.78	1,617,791.64	4,194,395.42	3,148,503.00	1,571,323.00	4,719,826.00	12.5%
Communications		5900	215,239.76	108.67	215,348.43	203,246.00	700.00	203,946.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,974,355.42	3,170,477.38	8,144,832.80	6,130,820.00	2,927,873.00	9,058,693.00	11.2%

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	5,730.00	724,288.27	730,018.27	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	11,559.48	0.00	11,559.48	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	12,000.00	0.00	12,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			29,289.48	724,288.27	753,577.75	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,639.00	0.00	7,639.00	7,047.00	0.00	7,047.00	-7.7%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	15,377.50	15,377.50	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	34,910.00	2,443,857.00	2,478,767.00	17,535.00	2,737,099.00	2,754,634.00	11.1%
Payments to JPAs		7143	0.00	44,995.00	44,995.00	0.00	36,640.00	36,640.00	-18.6%
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	3,881,520.00	0.00	3,881,520.00	3,780,759.00	0.00	3,780,759.00	-2.6%
All Other Transfers		7281-7283	437,704.45	0.00	437,704.45	514,145.00	0.00	514,145.00	17.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	425,805.28	0.00	425,805.28	408,651.00	0.00	408,651.00	-4.0%
Other Debt Service - Principal		7439	543,039.86	0.00	543,039.86	592,005.00	0.00	592,005.00	9.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,330,618.59	2,504,229.50	7,834,848.09	5,320,142.00	2,773,739.00	8,093,881.00	3.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(614,926.79)	614,926.79	0.00	(561,459.00)	561,459.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(189,481.92)	0.00	(189,481.92)	(244,995.00)	0.00	(244,995.00)	29.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(804,408.71)	614,926.79	(189,481.92)	(806,454.00)	561,459.00	(244,995.00)	29.3%
TOTAL, EXPENDITURES			77,174,779.93	26,725,283.47	103,900,063.40	83,499,206.00	24,585,219.00	108,084,425.00	4.0%

			2015-16 Unaudited Actuals			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	1,020,965.00	0.00	1,020,965.00	1,450,000.00	0.00	1,450,000.00	42.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,020,965.00	0.00	1,020,965.00	1,450,000.00	0.00	1,450,000.00	42.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	578,609.17	0.00	578,609.17	461,471.00	0.00	461,471.00	-20.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			578,609.17	0.00	578,609.17	461,471.00	0.00	461,471.00	-20.2%
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%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	(11,194,324.05)	11,194,324.05	0.00	(13,769,855.00)	13,769,855.00	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			(11,194,324.05)	11,194,324.05	0.00	(13,769,855.00)	13,769,855.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,751,968.22)	11,194,324.05	442,355.83	(12,781,326.00)	13,769,855.00	988,529.00	123.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	55,689.00	2,614.00	-95.3%
2) Federal Revenue		8100-8299	374,881.00	299,905.00	-20.0%
3) Other State Revenue		8300-8599	2,936,372.00	2,726,028.00	-7.2%
4) Other Local Revenue		8600-8799	161,766.43	878,667.00	443.2%
5) TOTAL, REVENUES			3,528,708.43	3,907,214.00	10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,159,088.29	2,548,678.00	18.0%
2) Classified Salaries		2000-2999	464,229.16	470,845.00	1.4%
3) Employee Benefits		3000-3999	845,201.86	900,065.00	6.5%
4) Books and Supplies		4000-4999	98,948.41	198,422.00	100.5%
5) Services and Other Operating Expenditures		5000-5999	80,238.74	110,225.00	37.4%
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	120,574.88	144,995.00	20.3%
9) TOTAL, EXPENDITURES			3,768,281.34	4,373,230.00	16.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(239,572.91)	(466,016.00)	94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,000.00	29,000.00	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			29,000.00	29,000.00	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)			(210,572.91)	(437,016.00)	107.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,773,328.52	2,562,755.61	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,773,328.52	2,562,755.61	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,773,328.52	2,562,755.61	-7.6%
2) Ending Balance, June 30 (E + F1e)			2,562,755.61	2,125,739.61	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	274.75	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,311,361.39	1,874,620.14	-18.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	251,119.47	251,119.47	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	285,250.97		
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	2,408,081.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,095.81		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	274.75		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,697,703.26		
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	115,726.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,221.55		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			134,947.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,562,755.61		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	55,689.00	2,614.00	-95.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			55,689.00	2,614.00	-95.3%
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	374,881.00	299,905.00	-20.0%
TOTAL, FEDERAL REVENUE			374,881.00	299,905.00	-20.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	2,094,657.00	2,726,028.00	30.1%
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	715,157.00	0.00	-100.0%
All Other State Revenue	All Other	8590	126,558.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,936,372.00	2,726,028.00	-7.2%

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	571.91	(500.00)	-187.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	139,124.52	879,167.00	531.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,070.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			161,766.43	878,667.00	443.2%
TOTAL, REVENUES			3,528,708.43	3,907,214.00	10.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,850,532.95	2,149,965.00	16.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	242,958.98	282,725.00	16.4%
Other Certificated Salaries		1900	65,596.36	115,988.00	76.8%
TOTAL, CERTIFICATED SALARIES			2,159,088.29	2,548,678.00	18.0%
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	444,628.97	450,114.00	1.2%
Other Classified Salaries		2900	19,600.19	20,731.00	5.8%
TOTAL, CLASSIFIED SALARIES			464,229.16	470,845.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	339,380.61	314,382.00	-7.4%
PERS		3201-3202	52,740.97	62,274.00	18.1%
OASDI/Medicare/Alternative		3301-3302	68,712.45	81,019.00	17.9%
Health and Welfare Benefits		3401-3402	279,336.90	348,345.00	24.7%
Unemployment Insurance		3501-3502	1,280.24	1,574.00	22.9%
Workers' Compensation		3601-3602	75,568.84	69,583.00	-7.9%
OPEB, Allocated		3701-3702	27,304.35	21,437.00	-21.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	877.50	1,451.00	65.4%
TOTAL, EMPLOYEE BENEFITS			845,201.86	900,065.00	6.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,527.48	5,300.00	-44.4%
Books and Other Reference Materials		4200	816.00	3,000.00	267.6%
Materials and Supplies		4300	84,291.59	190,122.00	125.6%
Noncapitalized Equipment		4400	4,313.34	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			98,948.41	198,422.00	100.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,950.95	20,100.00	124.6%
Dues and Memberships		5300	250.00	800.00	220.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,275.00	27,300.00	17.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,811.55	6,550.00	-16.1%
Professional/Consulting Services and Operating Expenditures		5800	36,607.25	47,375.00	29.4%
Communications		5900	3,343.99	7,600.00	127.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,238.74	110,225.00	37.4%
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%

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	120,574.88	144,995.00	20.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,574.88	144,995.00	20.3%
TOTAL, EXPENDITURES			3,768,281.34	4,373,230.00	16.1%

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	29,000.00	29,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			29,000.00	29,000.00	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)			29,000.00	29,000.00	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	131,423.00	156,866.00	19.4%
3) Other State Revenue		8300-8599	807,704.00	711,116.00	-12.0%
4) Other Local Revenue		8600-8799	252,153.84	239,000.00	-5.2%
5) TOTAL, REVENUES			1,191,280.84	1,106,982.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	645,485.38	640,498.00	-0.8%
2) Classified Salaries		2000-2999	434,494.46	412,976.00	-5.0%
3) Employee Benefits		3000-3999	415,344.40	391,466.00	-5.7%
4) Books and Supplies		4000-4999	13,973.94	18,850.00	34.9%
5) Services and Other Operating Expenditures		5000-5999	81,591.83	75,663.00	-7.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,590,890.01	1,539,453.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(399,609.17)	(432,471.00)	8.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	399,609.17	432,471.00	8.2%
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			399,609.17	432,471.00	8.2%

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	150,119.32		
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	41,275.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	399,609.17		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			591,003.99		
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	31,569.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	554,683.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,751.00		
6) TOTAL, LIABILITIES			591,003.99		
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
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	131,423.00	156,866.00	19.4%
TOTAL, FEDERAL REVENUE			131,423.00	156,866.00	19.4%
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	771,561.00	711,116.00	-7.8%
All Other State Revenue	All Other	8590	36,143.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			807,704.00	711,116.00	-12.0%
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	1,468.67	1,000.00	-31.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	250,685.17	238,000.00	-5.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			252,153.84	239,000.00	-5.2%
TOTAL, REVENUES			1,191,280.84	1,106,982.00	-7.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	534,314.40	524,709.00	-1.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	111,170.98	115,789.00	4.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			645,485.38	640,498.00	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	277,360.48	255,632.00	-7.8%
Classified Support Salaries		2200	44,248.39	44,352.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	112,885.59	112,992.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			434,494.46	412,976.00	-5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	96,923.07	79,088.00	-18.4%
PERS		3201-3202	53,530.98	64,290.00	20.1%
OASDI/Medicare/Alternative		3301-3302	45,427.03	46,427.00	2.2%
Health and Welfare Benefits		3401-3402	165,897.58	167,628.00	1.0%
Unemployment Insurance		3501-3502	522.19	531.00	1.7%
Workers' Compensation		3601-3602	30,823.56	23,592.00	-23.5%
OPEB, Allocated		3701-3702	21,793.45	9,425.00	-56.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	426.54	485.00	13.7%
TOTAL, EMPLOYEE BENEFITS			415,344.40	391,466.00	-5.7%
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	13,973.94	18,850.00	34.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,973.94	18,850.00	34.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	406.91	600.00	47.5%
Dues and Memberships		5300	365.00	400.00	9.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,598.83	28,631.00	-21.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,458.98	17,720.00	42.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,347.70	18,012.00	-22.9%
Professional/Consulting Services and Operating Expenditures		5800	5,706.00	8,500.00	49.0%
Communications		5900	2,708.41	1,800.00	-33.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,591.83	75,663.00	-7.3%
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	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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,590,890.01	1,539,453.00	-3.2%

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	399,609.17	432,471.00	8.2%
(a) TOTAL, INTERFUND TRANSFERS IN			399,609.17	432,471.00	8.2%
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)			399,609.17	432,471.00	8.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,852,120.40	1,899,000.00	2.5%
3) Other State Revenue		8300-8599	140,888.51	135,000.00	-4.2%
4) Other Local Revenue		8600-8799	1,479,138.56	1,431,800.00	-3.2%
5) TOTAL, REVENUES			3,472,147.47	3,465,800.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,432,427.84	1,502,331.15	4.9%
3) Employee Benefits		3000-3999	569,796.46	647,294.77	13.6%
4) Books and Supplies		4000-4999	1,481,594.32	1,515,000.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	(11,816.04)	28,517.00	-341.3%
6) Capital Outlay		6000-6999	0.00	15,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,907.04	100,000.00	45.1%
9) TOTAL, EXPENDITURES			3,540,909.62	3,808,142.92	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,762.15)	(342,342.92)	397.9%
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)			(68,762.15)	(342,342.92)	397.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,480.22	546,718.07	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,480.22	546,718.07	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,480.22	546,718.07	-11.2%
2) Ending Balance, June 30 (E + F1e)			546,718.07	204,375.15	-62.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,912.85	0.00	-100.0%
Stores		9712	101,230.42	0.00	-100.0%
Prepaid Expenditures		9713	3,085.16	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	438,489.64	204,375.15	-53.4%
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	140,215.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,912.85		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	229,535.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	74,367.23		
6) Stores		9320	101,230.42		
7) Prepaid Expenditures		9330	3,085.16		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			552,347.01		
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	3,946.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,682.91		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,628.94		
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)			546,718.07		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,852,120.40	1,899,000.00	2.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,852,120.40	1,899,000.00	2.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	140,888.51	135,000.00	-4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			140,888.51	135,000.00	-4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,410,700.72	1,380,000.00	-2.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,042.95	1,800.00	-11.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	66,394.89	50,000.00	-24.7%
TOTAL, OTHER LOCAL REVENUE			1,479,138.56	1,431,800.00	-3.2%
TOTAL, REVENUES			3,472,147.47	3,465,800.00	-0.2%

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	1,066,172.77	1,126,793.05	5.7%
Classified Supervisors' and Administrators' Salaries		2300	269,410.53	276,998.10	2.8%
Clerical, Technical and Office Salaries		2400	70,468.54	77,540.00	10.0%
Other Classified Salaries		2900	26,376.00	21,000.00	-20.4%
TOTAL, CLASSIFIED SALARIES			1,432,427.84	1,502,331.15	4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	152,339.71	188,566.00	23.8%
OASDI/Medicare/Alternative		3301-3302	100,580.84	110,908.86	10.3%
Health and Welfare Benefits		3401-3402	251,719.29	296,877.33	17.9%
Unemployment Insurance		3501-3502	687.14	698.76	1.7%
Workers' Compensation		3601-3602	40,571.66	31,443.82	-22.5%
OPEB, Allocated		3701-3702	23,246.76	18,000.00	-22.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	651.06	800.00	22.9%
TOTAL, EMPLOYEE BENEFITS			569,796.46	647,294.77	13.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	194,045.97	205,000.00	5.6%
Noncapitalized Equipment		4400	8,844.48	20,000.00	126.1%
Food		4700	1,278,703.87	1,290,000.00	0.9%
TOTAL, BOOKS AND SUPPLIES			1,481,594.32	1,515,000.00	2.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	624.35	1,500.00	140.2%
Dues and Memberships		5300	464.50	600.00	29.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,691.90	34,150.00	117.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(41,402.40)	(24,833.00)	-40.0%
Professional/Consulting Services and Operating Expenditures		5800	9,455.34	14,100.00	49.1%
Communications		5900	3,350.27	3,000.00	-10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(11,816.04)	28,517.00	-341.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,000.00	New
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	68,907.04	100,000.00	45.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,907.04	100,000.00	45.1%
TOTAL, EXPENDITURES			3,540,909.62	3,808,142.92	7.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	743.14	600.00	-19.3%
5) TOTAL, REVENUES			743.14	600.00	-19.3%
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	42,353.60	125,600.00	196.6%
5) Services and Other Operating Expenditures		5000-5999	211,530.33	175,000.00	-17.3%
6) Capital Outlay		6000-6999	14,543.14	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			268,427.07	300,600.00	12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(267,683.93)	(300,000.00)	12.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	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			300,000.00	300,000.00	0.0%

Description			2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Resource Codes	Object Codes				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,316.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		163,557.95	195,874.02	19.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,557.95	195,874.02	19.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,557.95	195,874.02	19.8%
2) Ending Balance, June 30 (E + F1e)			195,874.02	195,874.02	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		195,874.02	195,874.02	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	95,556.68		
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	317.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			195,874.02		
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			
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)			195,874.02		

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%
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	743.14	600.00	-19.3%
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			743.14	600.00	-19.3%
TOTAL, REVENUES			743.14	600.00	-19.3%

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%
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	21,519.10	25,600.00	19.0%
Noncapitalized Equipment		4400	20,834.50	100,000.00	380.0%
TOTAL, BOOKS AND SUPPLIES			42,353.60	125,600.00	196.6%

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	42,673.65	50,000.00	17.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	168,856.68	125,000.00	-26.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,530.33	175,000.00	-17.3%
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	14,543.14	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			14,543.14	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			268,427.07	300,600.00	12.0%

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	300,000.00	300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	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)			300,000.00	300,000.00	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	81,041.68	80,000.00	-1.3%
5) TOTAL, REVENUES			81,041.68	80,000.00	-1.3%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81,041.68	80,000.00	-1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,020,965.00	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			579,035.00	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)			660,076.68	80,000.00	-87.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,879,572.32	15,539,649.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,879,572.32	15,539,649.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,879,572.32	15,539,649.00	4.4%
2) Ending Balance, June 30 (E + F1e)			15,539,649.00	15,619,649.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	15,539,649.00	15,619,649.00	0.5%
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	12,229,548.32		
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	21,235.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,288,865.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,539,649.00		
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			
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)			15,539,649.00		

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	81,041.68	80,000.00	-1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,041.68	80,000.00	-1.3%
TOTAL, REVENUES			81,041.68	80,000.00	-1.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,600,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,600,000.00	0.00	-100.0%
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	1,020,965.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,020,965.00	0.00	-100.0%
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 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)			579,035.00	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	11,804.61	11,500.00	-2.6%
5) TOTAL, REVENUES			11,804.61	11,500.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,804.61	11,500.00	-2.6%
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 FUND BALANCE (C + D4)			11,804.61	11,500.00	-2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,657,786.58	1,669,591.19	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,657,786.58	1,669,591.19	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,657,786.58	1,669,591.19	0.7%
2) Ending Balance, June 30 (E + F1e)			1,669,591.19	1,681,091.19	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,669,591.19	1,681,091.19	0.7%
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	1,666,215.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,375.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,669,591.19		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,669,591.19		

			2015-16	2016-17	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	11,804.61	11,500.00	-2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,804.61	11,500.00	-2.6%
TOTAL, REVENUES			11,804.61	11,500.00	-2.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	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: 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%
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 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	4,535,398.22	2,615,385.00	-42.3%
5) TOTAL, REVENUES			4,535,398.22	2,615,385.00	-42.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	185,500.02	203,489.00	9.7%
3) Employee Benefits		3000-3999	63,864.43	70,360.13	10.2%
4) Books and Supplies		4000-4999	1,601,329.22	4,116,000.00	157.0%
5) Services and Other Operating Expenditures		5000-5999	836,903.05	814,191.00	-2.7%
6) Capital Outlay		6000-6999	9,039,462.91	16,579,710.00	83.4%
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			11,727,059.63	21,783,750.13	85.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,191,661.41)	(19,168,365.13)	166.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,750,000.00	1,750,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,750,000.00)	(1,750,000.00)	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)			(8,941,661.41)	(20,918,365.13)	133.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,729,379.43	29,787,718.02	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,729,379.43	29,787,718.02	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,729,379.43	29,787,718.02	-23.1%
2) Ending Balance, June 30 (E + F1e)			29,787,718.02	8,869,352.89	-70.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	11,928.45	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,775,789.57	8,869,352.89	-70.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	29,592,235.14		
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	102,085.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	724,288.27		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	11,928.45		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			30,430,537.43		
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	531,817.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	111,001.76		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			642,819.41		
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)			29,787,718.02		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,142,397.52	1,313,186.00	-58.2%
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	1,161,922.43	1,216,199.00	4.7%
Interest		8660	231,078.27	86,000.00	-62.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,535,398.22	2,615,385.00	-42.3%
TOTAL, REVENUES			4,535,398.22	2,615,385.00	-42.3%

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	122,256.02	139,721.00	14.3%
Clerical, Technical and Office Salaries		2400	62,994.00	63,768.00	1.2%
Other Classified Salaries		2900	250.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			185,500.02	203,489.00	9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,542.28	28,261.00	31.2%
OASDI/Medicare/Alternative		3301-3302	14,123.80	14,551.21	3.0%
Health and Welfare Benefits		3401-3402	22,595.70	22,807.68	0.9%
Unemployment Insurance		3501-3502	92.27	101.74	10.3%
Workers' Compensation		3601-3602	5,450.38	4,578.50	-16.0%
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	60.00	60.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,864.43	70,360.13	10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,245,687.74	3,944,030.00	216.6%
Noncapitalized Equipment		4400	355,641.48	171,970.00	-51.6%
TOTAL, BOOKS AND SUPPLIES			1,601,329.22	4,116,000.00	157.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,447.42	1,550.00	7.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	87,553.41	98,700.00	12.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,039.39	24,512.00	-41.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	331.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	705,381.09	689,229.00	-2.3%
Communications		5900	150.44	200.00	32.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			836,903.05	814,191.00	-2.7%
CAPITAL OUTLAY					
Land		6100	695,637.33	15,033,489.00	2061.1%
Land Improvements		6170	146,458.06	0.00	-100.0%
Buildings and Improvements of Buildings		6200	8,197,367.52	266,737.00	-96.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	1,279,484.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,039,462.91	16,579,710.00	83.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,727,059.63	21,783,750.13	85.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,750,000.00	1,750,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,750,000.00	1,750,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(1,750,000.00)	(1,750,000.00)	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	2,818,221.03	610,000.00	-78.4%
5) TOTAL, REVENUES			2,818,221.03	610,000.00	-78.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,188.77	19,243.50	5.8%
3) Employee Benefits		3000-3999	6,915.31	7,695.50	11.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,320.80	60,000.00	32.4%
6) Capital Outlay		6000-6999	670,556.52	8,750,000.00	1204.9%
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			740,981.40	8,836,939.00	1092.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,077,239.63	(8,226,939.00)	-496.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,077,239.63	(8,226,939.00)	-496.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,678,140.00	14,755,379.63	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,678,140.00	14,755,379.63	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,678,140.00	14,755,379.63	16.4%
2) Ending Balance, June 30 (E + F1e)			14,755,379.63	6,528,440.63	-55.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,755,379.63	6,528,440.63	-55.8%
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	14,726,797.35		
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	30,394.78		
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			14,757,192.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,812.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,812.50		
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)			14,755,379.63		

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	101,306.86	110,000.00	8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,716,914.17	500,000.00	-81.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,818,221.03	610,000.00	-78.4%
TOTAL, REVENUES			2,818,221.03	610,000.00	-78.4%

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	18,188.77	19,243.50	5.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,188.77	19,243.50	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,154.81	2,674.00	24.1%
OASDI/Medicare/Alternative		3301-3302	1,188.76	1,472.13	23.8%
Health and Welfare Benefits		3401-3402	3,097.80	3,106.77	0.3%
Unemployment Insurance		3501-3502	7.74	9.62	24.3%
Workers' Compensation		3601-3602	458.64	432.98	-5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7.56	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			6,915.31	7,695.50	11.3%
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	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	45,320.80	60,000.00	32.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,320.80	60,000.00	32.4%
CAPITAL OUTLAY					
Land		6100	670,556.52	7,000,000.00	943.9%
Land Improvements		6170	0.00	1,750,000.00	New
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			670,556.52	8,750,000.00	1204.9%
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			740,981.40	8,836,939.00	1092.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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)	10,008.71	9,999.03	10,011.41	10,008.71	10,008.71	10,008.71
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)	10,008.71	9,999.03	10,011.41	10,008.71	10,008.71	10,008.71
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.01	0.00	0.01	0.01	0.01
b. Special Education-Special Day Class	39.72	39.52	39.72	39.52	39.52	39.52
c. Special Education-NPS/LCI	6.68	6.64	6.64	6.64	6.64	6.64
d. Special Education Extended Year	5.04	5.04	5.04	5.04	5.04	5.04
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)	51.44	51.21	51.40	51.21	51.21	51.21
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,060.15	10,050.24	10,062.81	10,059.92	10,059.92	10,059.92
7. Adults in Correctional Facilities	1,347.11	1,325.20	1,325.20	1,350.00	1,350.00	1,350.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,766,008.00		2,766,008.00			2,766,008.00
Work in Progress	18,204,324.96		18,204,324.96	4,996,976.25	14,738,567.51	8,462,733.70
Total capital assets not being depreciated	20,970,332.96	0.00	20,970,332.96	4,996,976.25	14,738,567.51	11,228,741.70
Capital assets being depreciated:						
Land Improvements	117,436,257.32		117,436,257.32	22,122,884.89		139,559,142.21
Buildings	61,262,817.95		61,262,817.95	655,656.01		61,918,473.96
Equipment	23,081,713.70		23,081,713.70	38,102.62		23,119,816.32
Total capital assets being depreciated	201,780,788.97	0.00	201,780,788.97	22,816,643.52	0.00	224,597,432.49
Accumulated Depreciation for:						
Land Improvements	(52,455,404.89)	73,961.00	(52,381,443.89)	(5,062,907.47)		(57,444,351.36)
Buildings	(29,940,626.97)		(29,940,626.97)	(881,089.00)		(30,821,715.97)
Equipment	(9,721,546.40)		(9,721,546.40)	(1,223,968.96)		(10,945,515.36)
Total accumulated depreciation	(92,117,578.26)	73,961.00	(92,043,617.26)	(7,167,965.43)	0.00	(99,211,582.69)
Total capital assets being depreciated, net	109,663,210.71	73,961.00	109,737,171.71	15,648,678.09	0.00	125,385,849.80
Governmental activity capital assets, net	130,633,543.67	73,961.00	130,707,504.67	20,645,654.34	14,738,567.51	136,614,591.50
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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	64.85%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$65,151,118.03
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$65,151,118.03
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	2.84%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 13, 2016

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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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	49,694,108.67	301	39,504.72	303	49,654,603.95	305	280,015.89		307	49,374,588.06	309
2000 - Classified Salaries	13,110,021.01	311	343,035.74	313	12,766,985.27	315	832,636.84		317	11,934,348.43	319
3000 - Employee Benefits	20,666,481.16	321	601,814.60	323	20,064,666.56	325	229,248.80		327	19,835,417.76	329
4000 - Books, Supplies Equip Replace. (6500)	3,897,675.84	331	19,716.53	333	3,877,959.31	335	747,428.86		337	3,130,530.45	339
5000 - Services. . . & 7300 - Indirect Costs	7,955,350.88	341	107,620.30	343	7,847,730.58	345	1,065,685.72		347	6,782,044.86	349
TOTAL					94,211,945.67	365	TOTAL			91,056,929.56	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	41,337,836.70		375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,982,490.49		380
3. STRS.	3101 & 3102	6,859,639.51		382
4. PERS.	3201 & 3202	468,591.12		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	893,043.71		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,199,105.18		385
7. Unemployment Insurance.	3501 & 3502	21,915.98		390
8. Workers' Compensation Insurance.	3601 & 3602	1,293,608.63		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	13,921.84		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		59,070,153.16		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		22,367.10		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		59,047,786.06		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.		64.85%		
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)	64.85%
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).	91,056,929.56
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 Actuals
2015-16 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	80,240,000.00	36,390,000.00	116,630,000.00		5,595,000.00	111,035,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable		15,274,478.00	15,274,478.00		543,039.86	14,731,438.14	
Capital Leases Payable		79,061.00	79,061.00	565,800.00	107,351.00	537,510.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	145,986.01	11,736,660.00	11,882,646.01		24,330.99	11,858,315.02	
Net Pension Liability		72,967,556.00	72,967,556.00			72,967,556.00	
Net OPEB Obligation		3,551,619.00	3,551,619.00	251,276.00		3,802,895.00	
Compensated Absences Payable	239,006.00		239,006.00	143,452.66		382,458.66	
Governmental activities long-term liabilities	80,624,992.01	139,999,374.00	220,624,366.01	960,528.66	6,269,721.85	215,315,172.82	0.00
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)	62,766,471.64		62,766,471.64			65,151,118.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10,062.14		10,062.14			10,060.15
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)	10,060.15		10,060.15	10,059.92		10,059.92
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			10,060.15			10,059.92
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)	301,404.38		301,404.38	301,404.00		301,404.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	34,192,914.50		34,192,914.50	34,089,267.00		34,089,267.00
5. Unsecured Roll Taxes (Object 8042)	4,158,223.48		4,158,223.48	4,158,223.00		4,158,223.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,600,089.57		2,600,089.57	2,283,000.00		2,283,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,290,160.05)		(1,290,160.05)	(1,606,000.00)		(1,606,000.00)
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)	15,155,017.73		15,155,017.73	15,019,112.00		15,019,112.00
12. Parcel Taxes (Object 8621)	1,477,996.80		1,477,996.80	1,478,585.00		1,478,585.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	56,595,486.41	0.00	56,595,486.41	55,723,591.00	0.00	55,723,591.00
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)	56,595,486.41	0.00	56,595,486.41	55,723,591.00	0.00	55,723,591.00

	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)			0.00			0.00
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)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	27,766,730.00		27,766,730.00	30,910,372.00		30,910,372.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,204,443.00)		(1,204,443.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	26,562,287.00	0.00	26,562,287.00	30,910,372.00	0.00	30,910,372.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	108,502,808.71		108,502,808.71	102,237,217.00		102,237,217.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	103,770.81		103,770.81	84,000.00		84,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2015-16 Actual			2016-17 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			62,766,471.64			65,151,118.03
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9998			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			65,151,118.03			68,649,733.07
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			56,595,486.41			55,723,591.00
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)			1,207,218.00			1,207,190.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			8,555,631.62			12,926,142.07
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			8,555,631.62			12,926,142.07
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])			62,369.41			56,450.28
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			56,657,855.82			55,780,041.28
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)			8,493,262.21			12,869,691.79
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			56,657,855.82			
b. State Subventions (Line D8)			8,493,262.21			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			65,151,118.03			

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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) 2,627,393.83
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) 79,859,219.85

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) 3.29%

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)	2,253,159.14
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,011,401.38
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	33,533.34
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)	268,502.13
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)	3,566,595.99
9. Carry-Forward Adjustment (Part IV, Line F)	(748,025.30)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,818,570.69

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,853,469.55
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,584,228.81
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,679,937.27
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	412,288.62
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,154,656.96
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)	20,837.00
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)	7,608.12
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)	7,892,656.78
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)	3,647,706.46
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,590,890.01
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,472,002.58
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)	99,316,282.16

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)	3.59%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	2.84%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,566,595.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(381,696.52)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.96%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.96%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.96%) times Part III, Line B18); zero if positive	<u>(748,025.30)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(748,025.30)</u>
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:	<u>2.84%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-374,012.65) is applied to the current year calculation and the remainder (\$-374,012.65) is deferred to one or more future years:	<u>3.21%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-249,341.77) is applied to the current year calculation and the remainder (\$-498,683.53) is deferred to one or more future years:	<u>3.34%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(748,025.30)</u>

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	2,544,990.68		1,066,231.27	3,611,221.95
2. State Lottery Revenue	8560	1,690,526.68		517,572.53	2,208,099.21
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)		4,235,517.36	0.00	1,583,803.80	5,819,321.16
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	224,461.21			224,461.21
2. Classified Salaries	2000-2999	538,243.47			538,243.47
3. Employee Benefits	3000-3999	110,049.22			110,049.22
4. Books and Supplies	4000-4999	419.96		709,271.10	709,691.06
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	44,393.20			44,393.20
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			185.00	185.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			627.00	627.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	139,924.00			139,924.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,057,491.06	0.00	710,083.10	1,767,574.16
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	3,178,026.30	0.00	873,720.70	4,051,747.00
D. COMMENTS:					
B5b. Membership for to RAFT for science teachers. B5c. Public notices for text books adoption.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	104,478,672.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,660,410.42
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	753,577.75
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	968,845.14
4. Other Transfers Out	All	9200	7200-7299	4,319,224.45
5. Interfund Transfers Out	All	9300	7600-7629	578,609.17
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,620,256.51
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	68,762.15
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				94,266,767.79

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)		10,050.24
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,379.55
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.)	85,694,958.15	8,528.24
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)	85,694,958.15	8,528.24
B. Required effort (Line A.2 times 90%)	77,125,462.34	7,675.42
C. Current year expenditures (Line I.E and Line II.B)	94,266,767.79	9,379.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	55,025,137.87	16,706,625.55	71,731,763.42	3,243,230.39		74,974,993.81			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	1,131,909.92	447,934.47	1,579,844.39	71,429.99		1,651,274.38			
3300	Independent Study Centers	263,922.80	88,699.90	352,622.70	15,943.24		368,565.94			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	50,586.80	0.00	50,586.80	2,287.20		52,874.00			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	164,994.62	0.00	164,994.62	7,459.95		172,454.57			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	13,440,486.45	2,616,646.96	16,057,133.41	725,996.14		16,783,129.55			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					357.90	357.90			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					1,371,422.80	1,371,422.80			
----	Other Outgo					8,413,457.26	8,413,457.26			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						464,775.25	464,775.25	414,849.03	879,624.28
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(189,481.92)	(189,481.92)
----	Total General Fund and Charter Schools Funds Expenditures	70,077,038.46	20,324,682.13	90,401,720.59	4,291,714.02	9,785,237.96	104,478,672.57			

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,717,127.82	0.00	6,819,214.34	2,246,700.04	8,173,158.91	0.00	368,481.02
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	376.70		376.70	376.70	376.70		376.70
3100 Alternative Schools							
3200 Continuation Schools	10.10		10.10	10.10	10.10		10.10
3300 Independent Study Centers	2.00		2.00	2.00	2.00		2.00
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	59.00		59.00	59.00	59.00		59.00
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)					16.00		
-- Child Development (Fund 12)					8.00		
-- Cafeteria (Funds 13 & 61)					3.00		
C. Total Allocation Factors	447.80	0.00	447.80	447.80	474.80	0.00	447.80

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	9,911.85	0.00	0.00	(189,481.92)				
Other Sources/Uses Detail					1,020,965.00	578,609.17		
Fund Reconciliation							583,536.21	4,488,172.21
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	7,811.55	0.00	120,574.88	0.00				
Other Sources/Uses Detail					29,000.00	0.00		
Fund Reconciliation							4,095.81	19,221.55
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	23,347.70	0.00	0.00	0.00				
Other Sources/Uses Detail					399,609.17	0.00		
Fund Reconciliation							399,609.17	554,683.25
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(41,402.40)	68,907.04	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							74,367.23	1,682.91
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation							100,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					1,600,000.00	1,020,965.00		
Fund Reconciliation							4,738,865.00	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	331.30	0.00						
Other Sources/Uses Detail					0.00	1,750,000.00		
Fund Reconciliation							756,695.10	1,593,408.59
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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 - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	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							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	41,402.40	(41,402.40)	189,481.92	(189,481.92)	3,349,574.17	3,349,574.17	6,657,168.52	6,657,168.51

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									900
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	596,074.80	0.00	261,268.13	0.00	126,397.00	2,356,220.13	2,415,611.97		5,755,572.03
2000-2999	Classified Salaries	195,514.81	0.00	78,719.60	0.00	18,693.25	2,180,164.11	573,951.91		3,047,043.68
3000-3999	Employee Benefits	257,533.74	0.00	102,112.56	0.00	62,962.31	1,550,338.95	1,028,485.25		3,001,432.81
4000-4999	Books and Supplies	16,620.41	0.00	0.00	0.00	0.00	4,711.57	22,646.43		43,978.41
5000-5999	Services and Other Operating Expenditures	283,066.39	0.00	0.00	0.00	0.00	742,735.85	566,657.28		1,592,459.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,348,810.15	0.00	442,100.29	0.00	208,052.56	6,834,170.61	4,607,352.84	0.00	13,440,486.45
7310	Transfers of Indirect Costs	416,688.35	0.00	0.00	0.00	0.00	0.00	0.00		416,688.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,616,646.95								2,616,646.95
	Total Indirect Costs and PCR Allocations	3,033,335.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,033,335.30
	TOTAL COSTS	4,382,145.45	0.00	442,100.29	0.00	208,052.56	6,834,170.61	4,607,352.84	0.00	16,473,821.75
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	59,502.87	0.00	0.00	0.00	0.00	0.00	12,861.47		72,364.34
2000-2999	Classified Salaries	79,817.00	0.00	0.00	0.00	18,693.25	726,861.48	517,749.22		1,343,120.95
3000-3999	Employee Benefits	41,913.33	0.00	0.00	0.00	9,499.48	274,462.48	201,462.45		527,337.74
4000-4999	Books and Supplies	2,222.26	0.00	0.00	0.00	0.00	757.86	18,909.15		21,889.27
5000-5999	Services and Other Operating Expenditures	28,551.06	0.00	0.00	0.00	0.00	28,510.00	3,723.98		60,785.04
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	212,006.52	0.00	0.00	0.00	28,192.73	1,030,591.82	754,706.27	0.00	2,025,497.34
7310	Transfers of Indirect Costs	5,796.09	0.00	0.00	0.00	0.00	0.00	0.00		5,796.09
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	5,796.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,796.09
	TOTAL BEFORE OBJECT 8980	217,802.61	0.00	0.00	0.00	28,192.73	1,030,591.82	754,706.27	0.00	2,031,293.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									2,031,293.43

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	536,571.93	0.00	261,268.13	0.00	126,397.00	2,356,220.13	2,402,750.50		5,683,207.69
2000-2999	Classified Salaries	115,697.81	0.00	78,719.60	0.00	0.00	1,453,302.63	56,202.69		1,703,922.73
3000-3999	Employee Benefits	215,620.41	0.00	102,112.56	0.00	53,462.83	1,275,876.47	827,022.80		2,474,095.07
4000-4999	Books and Supplies	14,398.15	0.00	0.00	0.00	0.00	3,953.71	3,737.28		22,089.14
5000-5999	Services and Other Operating Expenditures	254,515.33	0.00	0.00	0.00	0.00	714,225.85	562,933.30		1,531,674.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,136,803.63	0.00	442,100.29	0.00	179,859.83	5,803,578.79	3,852,646.57	0.00	11,414,989.11
7310	Transfers of Indirect Costs	410,892.26	0.00	0.00	0.00	0.00	0.00	0.00		410,892.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,616,646.95								2,616,646.95
	Total Indirect Costs and PCR Allocations	3,027,539.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,027,539.21
	TOTAL BEFORE OBJECT 8980	4,164,342.84	0.00	442,100.29	0.00	179,859.83	5,803,578.79	3,852,646.57	0.00	14,442,528.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									14,442,528.32
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	62,116.23	0.00	0.00	0.00	0.00	0.00	0.00		62,116.23
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	62,116.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,116.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	62,116.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,116.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									8,420,611.43
	TOTAL COSTS									8,482,727.66

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

2014-15 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	12,903,776.37	7,728,655.25
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)	12,903,776.37	7,728,655.25
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	905.00	
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)	905.00	

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
<hr/>	<hr/>	<hr/>
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<hr/>	<hr/>	<hr/>
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	16,473,821.75		
b. Less: Expenditures paid from federal sources	2,031,293.43		
c. Expenditures paid from state and local sources	14,442,528.32	12,903,776.37	
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	14,442,528.32	12,903,776.37	1,538,751.95
d. Special education unduplicated pupil count	900	905	
e. Per capita state and local expenditures (A1c/A1d)	16,047.25	14,258.32	1,788.93

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	14,442,528.32		
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	14,442,528.32	0.00	14,442,528.32
b. Special education unduplicated pupil count	900		
c. Per capita state and local expenditures (A2a/A2b)	16,047.25	0.00	16,047.25

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	8,482,727.66	7,728,655.25	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,482,727.66	7,728,655.25	754,072.41
b. Per capita local expenditures (B1a/A1d)	9,425.25	8,539.95	885.30

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

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	8,482,727.66		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,482,727.66	0.00	8,482,727.66
b. Special education unduplicated pupil count	900		
c. Per capita local expenditures (B2a/B2b)	9,425.25	0.00	9,425.25

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.

Wendy Zhang
Contact Name

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Telephone Number

Asst. Supt. - Business Services
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									900
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	841,078.00	0.00	275,812.00	0.00	125,849.00	2,561,057.00	2,545,900.00		6,349,696.00
2000-2999	Classified Salaries	277,640.00	0.00	186,954.00	0.00	22,062.00	2,172,430.00	767,594.00		3,426,680.00
3000-3999	Employee Benefits	329,298.66	0.00	134,660.00	0.00	43,702.00	1,741,562.34	1,014,811.00		3,264,034.00
4000-4999	Books and Supplies	269,175.00	0.00	0.00	0.00	0.00	65,289.00	162,980.00		497,444.00
5000-5999	Services and Other Operating Expenditures	271,930.00	0.00	0.00	0.00	0.00	860,409.00	710,058.00		1,842,397.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,989,121.66	0.00	597,426.00	0.00	191,613.00	7,400,747.34	5,201,343.00	0.00	15,380,251.00
7310	Transfers of Indirect Costs	363,884.00	0.00	0.00	0.00	0.00	0.00	0.00		363,884.00
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	363,884.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	363,884.00
	TOTAL COSTS	2,353,005.66	0.00	597,426.00	0.00	191,613.00	7,400,747.34	5,201,343.00	0.00	15,744,135.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	780,396.00	0.00	275,812.00	0.00	125,849.00	2,561,057.00	2,543,392.00		6,286,506.00
2000-2999	Classified Salaries	187,575.00	0.00	186,954.00	0.00	0.00	1,413,599.00	279,739.00		2,067,867.00
3000-3999	Employee Benefits	294,011.00	0.00	134,660.00	0.00	32,662.00	1,421,866.00	836,780.00		2,719,979.00
4000-4999	Books and Supplies	268,778.00	0.00	0.00	0.00	0.00	8,370.00	14,180.00		291,328.00
5000-5999	Services and Other Operating Expenditures	237,613.00	0.00	0.00	0.00	0.00	860,409.00	679,158.00		1,777,180.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,768,373.00	0.00	597,426.00	0.00	158,511.00	6,265,301.00	4,353,249.00	0.00	13,142,860.00
7310	Transfers of Indirect Costs	363,884.00	0.00	0.00	0.00	0.00	0.00	0.00		363,884.00
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	363,884.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	363,884.00
	TOTAL BEFORE OBJECT 8980	2,132,257.00	0.00	597,426.00	0.00	158,511.00	6,265,301.00	4,353,249.00	0.00	13,506,744.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									13,506,744.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	72,000.00	0.00	0.00	0.00	0.00	0.00	0.00		72,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	72,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	72,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									10,550,341.00
	TOTAL COSTS									10,622,341.00

* 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									900
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	596,074.80	0.00	261,268.13	0.00	126,397.00	2,356,220.13	2,415,611.97		5,755,572.03
2000-2999	Classified Salaries	195,514.81	0.00	78,719.60	0.00	18,693.25	2,180,164.11	573,951.91		3,047,043.68
3000-3999	Employee Benefits	257,533.74	0.00	102,112.56	0.00	62,962.31	1,550,338.95	1,028,485.25		3,001,432.81
4000-4999	Books and Supplies	16,620.41	0.00	0.00	0.00	0.00	4,711.57	22,646.43		43,978.41
5000-5999	Services and Other Operating Expenditures	283,066.39	0.00	0.00	0.00	0.00	742,735.85	566,657.28		1,592,459.52
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,348,810.15	0.00	442,100.29	0.00	208,052.56	6,834,170.61	4,607,352.84	0.00	13,440,486.45
7310	Transfers of Indirect Costs	416,688.35	0.00	0.00	0.00	0.00	0.00	0.00		416,688.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,616,646.95								2,616,646.95
	Total Indirect Costs	416,688.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416,688.35
	TOTAL COSTS	1,765,498.50	0.00	442,100.29	0.00	208,052.56	6,834,170.61	4,607,352.84	0.00	13,857,174.80
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	59,502.87	0.00	0.00	0.00	0.00	0.00	12,861.47		72,364.34
2000-2999	Classified Salaries	79,817.00	0.00	0.00	0.00	18,693.25	726,861.48	517,749.22		1,343,120.95
3000-3999	Employee Benefits	41,913.33	0.00	0.00	0.00	9,499.48	274,462.48	201,462.45		527,337.74
4000-4999	Books and Supplies	2,222.26	0.00	0.00	0.00	0.00	757.86	18,909.15		21,889.27
5000-5999	Services and Other Operating Expenditures	28,551.06	0.00	0.00	0.00	0.00	28,510.00	3,723.98		60,785.04
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	212,006.52	0.00	0.00	0.00	28,192.73	1,030,591.82	754,706.27	0.00	2,025,497.34
7310	Transfers of Indirect Costs	5,796.09	0.00	0.00	0.00	0.00	0.00	0.00		5,796.09
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	5,796.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,796.09
	TOTAL BEFORE OBJECT 8980	217,802.61	0.00	0.00	0.00	28,192.73	1,030,591.82	754,706.27	0.00	2,031,293.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									2,031,293.43

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	536,571.93	0.00	261,268.13	0.00	126,397.00	2,356,220.13	2,402,750.50		5,683,207.69
2000-2999	Classified Salaries	115,697.81	0.00	78,719.60	0.00	0.00	1,453,302.63	56,202.69		1,703,922.73
3000-3999	Employee Benefits	215,620.41	0.00	102,112.56	0.00	53,462.83	1,275,876.47	827,022.80		2,474,095.07
4000-4999	Books and Supplies	14,398.15	0.00	0.00	0.00	0.00	3,953.71	3,737.28		22,089.14
5000-5999	Services and Other Operating Expenditures	254,515.33	0.00	0.00	0.00	0.00	714,225.85	562,933.30		1,531,674.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,136,803.63	0.00	442,100.29	0.00	179,859.83	5,803,578.79	3,852,646.57	0.00	11,414,989.11
7310	Transfers of Indirect Costs	410,892.26	0.00	0.00	0.00	0.00	0.00	0.00		410,892.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,616,646.95								2,616,646.95
	Total Indirect Costs	410,892.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410,892.26
	TOTAL BEFORE OBJECT 8980	1,547,695.89	0.00	442,100.29	0.00	179,859.83	5,803,578.79	3,852,646.57	0.00	11,825,881.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									11,825,881.37
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	62,116.23	0.00	0.00	0.00	0.00	0.00	0.00		62,116.23
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	62,116.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,116.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	62,116.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,116.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									8,420,611.43
	TOTAL COSTS									8,482,727.66

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

SELPA: (??)

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

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

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	15,744,135.00		
b. Less: Expenditures paid from federal sources	2,237,391.00		
c. Expenditures paid from state and local sources	13,506,744.00	11,825,881.37	
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	13,506,744.00	11,825,881.37	1,680,862.63
d. Special education unduplicated pupil count	900	900	
e. Per capita state and local expenditures (A1c/A1d)	15,007.49	13,139.87	1,867.62

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

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	13,506,744.00	14,080,734.08	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	13,506,744.00	14,080,734.08	(573,990.08)
b. Special education unduplicated pupil count	900	900	
c. Per capita state and local expenditures (A2a/A2b)	15,007.49	15,645.26	(637.77)

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	10,622,341.00	8,482,727.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,622,341.00	8,482,727.66	2,139,613.34
b. Per capita local expenditures (B1a/A1d)	11,802.60	9,425.25	2,377.35

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

	Budget FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	10,622,341.00	8,482,727.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,622,341.00	8,482,727.66	2,139,613.34
b. Special education unduplicated pupil count	900	900	
c. Per capita local expenditures (B2a/B2b)	11,802.60	9,425.25	2,377.35

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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