

Salinas Union High School District

2015-2016 Unaudited Actuals

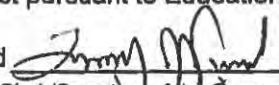


September 27, 2016

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 27, 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:

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

27 66159 0000000
Form CA

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)	54.29%
	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	\$96,163,290.74
	Appropriations Subject to Limit	\$96,163,290.74
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	6.60%
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	

			2015-16 Unaudited Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	130,162,865.26	0.00	130,162,865.26	137,178,140.00	0.00	137,178,140.00	5.4%
2) Federal Revenue		8100-8299	58,416.69	10,247,111.66	10,305,528.35	50,266.00	10,979,653.00	11,029,919.00	7.0%
3) Other State Revenue		8300-8599	9,943,310.61	8,708,296.03	18,651,606.64	5,617,011.00	3,275,229.00	8,892,240.00	-52.3%
4) Other Local Revenue		8600-8799	1,720,326.94	6,533,716.73	8,254,043.67	808,031.00	6,606,028.00	7,414,059.00	-10.2%
5) TOTAL, REVENUES			141,884,919.50	25,489,124.42	167,374,043.92	143,653,448.00	20,860,910.00	164,514,358.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	60,159,939.49	11,591,957.90	71,751,897.39	62,483,803.00	11,170,253.00	73,654,056.00	2.7%
2) Classified Salaries		2000-2999	16,099,023.47	5,662,790.49	21,761,813.96	16,040,962.00	6,055,634.00	22,096,596.00	1.5%
3) Employee Benefits		3000-3999	26,358,708.11	9,334,284.62	35,692,992.73	30,017,211.00	5,791,273.00	35,808,484.00	0.3%
4) Books and Supplies		4000-4999	6,401,583.34	3,356,414.95	9,757,998.29	3,178,289.00	4,334,748.00	7,513,037.00	-23.0%
5) Services and Other Operating Expenditures		5000-5999	12,603,035.46	5,453,958.86	18,056,994.32	9,611,079.00	6,658,100.00	16,269,179.00	-9.9%
6) Capital Outlay		6000-6999	2,687,344.28	530,364.60	3,217,708.88	654,567.00	1,440,465.00	2,095,032.00	-34.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	792,685.95	2,142,131.59	2,934,817.54	606,642.00	1,984,872.00	2,591,514.00	-11.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,592,862.86)	2,212,519.40	(380,343.46)	(1,730,771.00)	1,356,828.00	(373,943.00)	-1.7%
9) TOTAL, EXPENDITURES			122,509,457.24	40,284,422.41	162,793,879.65	120,861,782.00	38,792,173.00	159,653,955.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,375,462.26	(14,795,297.99)	4,580,164.27	22,791,666.00	(17,931,263.00)	4,860,403.00	6.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,411,394.62	0.00	3,411,394.62	438,190.00	0.00	438,190.00	-87.2%
b) Transfers Out		7600-7629	505,000.00	0.00	505,000.00	0.00	0.00	0.00	-100.0%
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	(17,475,698.52)	17,475,698.52	0.00	(17,171,854.00)	17,171,854.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,569,303.90)	17,475,698.52	2,906,394.62	(16,733,664.00)	17,171,854.00	438,190.00	-84.9%

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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)			4,806,158.36	2,680,400.53	7,486,558.89	6,058,002.00	(759,409.00)	5,298,593.00	-29.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,476,302.61	4,249,350.46	16,725,653.07	17,282,460.97	6,929,750.99	24,212,211.96	44.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,476,302.61	4,249,350.46	16,725,653.07	17,282,460.97	6,929,750.99	24,212,211.96	44.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,476,302.61	4,249,350.46	16,725,653.07	17,282,460.97	6,929,750.99	24,212,211.96	44.8%
2) Ending Balance, June 30 (E + F1e)			17,282,460.97	6,929,750.99	24,212,211.96	23,340,462.97	6,170,341.99	29,510,804.96	21.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	21,600.00	0.00	21,600.00	21,600.00	0.00	21,600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	140,539.70	0.00	140,539.70	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,929,750.99	6,929,750.99	0.00	6,175,845.19	6,175,845.19	-10.9%
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	3,071,971.45	0.00	3,071,971.45	5,814,692.00	0.00	5,814,692.00	89.3%
Board 1% Reserve	0000	9780	1,627,939.00		1,627,939.00				
Site Formula Fund Carryover	0000	9780	123,498.00		123,498.00				
Supp/Concentration Carryover	0000	9780	1,320,534.45		1,320,534.45				
Board Approved 1% Reserve	0000	9780				1,596,540.00		1,596,540.00	
Supp/Concentration Unbudgeted Amou	0000	9780				4,218,152.00		4,218,152.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,883,816.00	0.00	4,883,816.00	4,789,619.00	0.00	4,789,619.00	-1.9%
Unassigned/Unappropriated Amount		9790	9,164,533.82	0.00	9,164,533.82	12,714,551.97	(5,503.20)	12,709,048.77	38.7%

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			2015-16 Unaudited Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	26,601,982.32	7,113,375.58	33,715,357.90				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	32,665.38	0.00	32,665.38				
c) in Revolving Fund		9130	21,600.00	0.00	21,600.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,974,895.91	851,268.00	2,826,163.91				
4) Due from Grantor Government		9290	0.00	2,884,244.33	2,884,244.33				
5) Due from Other Funds		9310	3,792,166.44	0.00	3,792,166.44				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	140,539.70	0.00	140,539.70				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			32,563,849.75	10,848,887.91	43,412,737.66				
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	14,318,316.05	2,134,445.18	16,452,761.23				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	894,764.62	0.00	894,764.62				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	68,308.11	1,784,691.74	1,852,999.85				
6) TOTAL, LIABILITIES			15,281,388.78	3,919,136.92	19,200,525.70				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,282,460.97	6,929,750.99	24,212,211.96				

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
6230	California Clean Energy Jobs Act	1,772,930.20	1,772,930.20
6264	Educator Effectiveness	1,073,243.00	1,073,243.00
6300	Lottery: Instructional Materials	1,648,807.66	1,539,988.66
6512	Special Ed: Mental Health Services	1,176,179.38	454,015.38
7400	Quality Education Investment Act	62,655.80	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,195,934.95	1,335,667.95
Total, Restricted Balance		6,929,750.99	6,175,845.19

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	620,429.55	592,090.00	-4.6%
2) Federal Revenue		8100-8299	466,757.00	466,757.00	0.0%
3) Other State Revenue		8300-8599	1,650,290.32	1,725,942.00	4.6%
4) Other Local Revenue		8600-8799	249,023.13	258,265.00	3.7%
5) TOTAL, REVENUES			2,986,500.00	3,043,054.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,194,763.81	1,412,890.00	18.3%
2) Classified Salaries		2000-2999	388,526.16	408,360.00	5.1%
3) Employee Benefits		3000-3999	621,418.08	749,686.00	20.6%
4) Books and Supplies		4000-4999	171,930.56	92,661.00	-46.1%
5) Services and Other Operating Expenditures		5000-5999	217,461.83	273,078.00	25.6%
6) Capital Outlay		6000-6999	250,000.00	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	146,313.56	106,379.00	-27.3%
9) TOTAL, EXPENDITURES			2,990,414.00	3,043,054.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,914.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,914.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,914.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,914.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,914.00	0.00	-100.0%
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	(977,602.52)		
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	392,107.29		
4) Due from Grantor Government		9290	345,781.99		
5) Due from Other Funds		9310	894,764.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			655,051.38		
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	485,633.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	146,313.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	23,104.79		
6) TOTAL, LIABILITIES			655,051.38		
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		

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,165,504.99	3,353,524.00	5.9%
3) Other State Revenue		8300-8599	256,614.86	285,000.00	11.1%
4) Other Local Revenue		8600-8799	1,963,398.00	1,926,300.00	-1.9%
5) TOTAL, REVENUES			5,385,517.85	5,564,824.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,375,197.82	1,431,409.00	4.1%
3) Employee Benefits		3000-3999	488,652.56	561,327.00	14.9%
4) Books and Supplies		4000-4999	2,352,966.16	3,526,105.00	49.9%
5) Services and Other Operating Expenditures		5000-5999	363,024.85	589,912.00	62.5%
6) Capital Outlay		6000-6999	125,346.06	1,200,000.00	857.3%
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	234,029.90	267,564.00	14.3%
9) TOTAL, EXPENDITURES			4,939,217.35	7,576,317.00	53.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			446,300.50	(2,011,493.00)	-550.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			446,300.50	(2,011,493.00)	-550.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,011,461.57	9,457,762.07	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,011,461.57	9,457,762.07	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,011,461.57	9,457,762.07	5.0%
2) Ending Balance, June 30 (E + F1e)			9,457,762.07	7,446,269.07	-21.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,457,762.07	7,446,269.07	-21.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,308,038.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,000.00		
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	507,601.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,835,640.69		
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	143,393.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	234,484.84		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			377,878.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,457,762.07		

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	9,457,762.07	7,446,269.07
Total, Restricted Balance		9,457,762.07	7,446,269.07

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	600,000.00	600,000.00	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	11,522.50	5,000.00	-56.6%
5) TOTAL, REVENUES			611,522.50	605,000.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,867.39	0.00	-100.0%
6) Capital Outlay		6000-6999	585,400.44	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			588,267.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,254.67	605,000.00	2501.6%
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)			23,254.67	605,000.00	2501.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,319,563.91	1,342,818.58	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,319,563.91	1,342,818.58	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,319,563.91	1,342,818.58	1.8%
2) Ending Balance, June 30 (E + F1e)			1,342,818.58	1,947,818.58	45.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,342,818.58	1,947,818.58	45.1%
Def. Maintenance Projects	0000	9780	1,342,818.58		
Def. Maintenance Projects	0000	9780		1,947,818.58	
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	1,914,154.71		
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	2,735.84		
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			1,916,890.55		
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	574,071.97		
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			574,071.97		
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)			1,342,818.58		

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,842.49	140,000.00	-12.4%
5) TOTAL, REVENUES			159,842.49	140,000.00	-12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			159,842.49	140,000.00	-12.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	505,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,411,368.04	438,190.00	-87.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,906,368.04)	(438,190.00)	-84.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,746,525.55)	(298,190.00)	-89.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,229,308.09	16,482,782.54	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,229,308.09	16,482,782.54	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,229,308.09	16,482,782.54	-14.3%
2) Ending Balance, June 30 (E + F1e)			16,482,782.54	16,184,592.54	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,482,782.54	16,184,592.54	-1.8%
Const/Tech Projects Excess of Gen. Fund	0000	9780	15,977,782.54		
Rancho San Juan High School	0000	9780	505,000.00		
Const/Tech Projects Excess of Gen. Fund	0000	9780		15,679,592.54	
Rancho San Juan High School	0000	9780		505,000.00	
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	19,854,037.58		
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	40,113.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,894,150.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,411,368.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,411,368.04		
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)			16,482,782.54		

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,838.07	89,000.00	-12.6%
5) TOTAL, REVENUES			101,838.07	89,000.00	-12.6%
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)			101,838.07	89,000.00	-12.6%
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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,838.07	89,000.00	-12.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,364,407.23	11,466,245.30	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,364,407.23	11,466,245.30	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,364,407.23	11,466,245.30	0.9%
2) Ending Balance, June 30 (E + F1e)			11,466,245.30	11,555,245.30	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,466,245.30	11,555,245.30	0.8%
Retirees H&W - GASB 45	0000	9780	11,466,245.30		
Retirees H&W - GASB 45	0000	9780		11,555,245.30	
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	11,442,523.50		
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	23,721.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,466,245.30		
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)			11,466,245.30		

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	592,813.58	470,000.00	-20.7%
5) TOTAL, REVENUES			592,813.58	470,000.00	-20.7%
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	29,390.70	0.00	-100.0%
6) Capital Outlay		6000-6999	5,063,422.83	73,370,402.00	1349.0%
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			5,092,813.53	73,370,402.00	1340.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,499,999.95)	(72,900,402.00)	1520.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	89,454,504.78	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			89,454,504.78	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)			84,954,504.83	(72,900,402.00)	-185.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,424,739.68	94,379,244.51	901.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,424,739.68	94,379,244.51	901.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,424,739.68	94,379,244.51	901.4%
2) Ending Balance, June 30 (E + F1e)			94,379,244.51	21,478,842.51	-77.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	94,379,244.51	21,478,842.51	-77.2%
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	94,287,560.93		
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	214,883.43		
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			94,502,444.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	123,199.85		
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			123,199.85		
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)			94,379,244.51		

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	94,379,244.51	21,478,842.51
Total, Restricted Balance		94,379,244.51	21,478,842.51

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	529,431.78	224,000.00	-57.7%
5) TOTAL, REVENUES			529,431.78	224,000.00	-57.7%
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	17,905.26	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	15,381.44	0.00	-100.0%
6) Capital Outlay		6000-6999	1,014,893.10	600,000.00	-40.9%
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			1,048,179.80	600,000.00	-42.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(518,748.02)	(376,000.00)	-27.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(518,748.02)	(376,000.00)	-27.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,404,636.82	885,888.80	-36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,404,636.82	885,888.80	-36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,404,636.82	885,888.80	-36.9%
2) Ending Balance, June 30 (E + F1e)			885,888.80	509,888.80	-42.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	885,888.80	509,888.80	-42.4%
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	935,878.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,940.16		
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			937,819.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	51,930.24		
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			51,930.24		
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)			885,888.80		

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	885,888.80	509,888.80
Total, Restricted Balance		885,888.80	509,888.80

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	26.58	0.00	-100.0%
5) TOTAL, REVENUES			26.58	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			26.58	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26.58	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			(26.58)	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)			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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,226.85	34,500.00	-9.7%
5) TOTAL, REVENUES			38,226.85	34,500.00	-9.7%
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	13,410.72	0.00	-100.0%
6) Capital Outlay		6000-6999	198,738.11	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			212,148.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,921.98)	34,500.00	-119.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,921.98)	34,500.00	-119.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,739.44	72,817.46	-70.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,739.44	72,817.46	-70.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,739.44	72,817.46	-70.5%
2) Ending Balance, June 30 (E + F1e)			72,817.46	107,317.46	47.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,817.46	107,317.46	47.4%
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	72,470.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	347.77		
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			72,818.44		
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	0.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			72,817.46		

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	72,817.46	107,317.46
Total, Restricted Balance		72,817.46	107,317.46

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	112,732.64	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,344,608.15	0.00	-100.0%
5) TOTAL, REVENUES			14,457,340.79	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,572,134.47	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,572,134.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,885,206.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,031,484.61	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,031,484.61	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)			5,916,690.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,975,892.00	10,970,943.27	120.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,975,892.00	10,970,943.27	120.5%
d) Other Restatements		9795	78,360.34	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,054,252.34	10,970,943.27	117.1%
2) Ending Balance, June 30 (E + F1e)			10,970,943.27	10,970,943.27	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	10,970,943.27	10,970,943.27	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	10,970,943.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,970,943.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,970,943.27		

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,720.75	35,669.00	-16.5%
5) TOTAL, REVENUES			42,720.75	35,669.00	-16.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	45,000.00	35,600.00	-20.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			45,000.00	35,600.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,279.25)	69.00	-103.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2015-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,279.25)	69.00	-103.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	212,956.93	210,677.68	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,956.93	210,677.68	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			212,956.93	210,677.68	-1.1%
2) Ending Net Position, June 30 (E + F1e)			210,677.68	210,746.68	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	210,677.68	210,746.68	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	211,523.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,453.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			212,977.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,300.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,300.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			210,677.68		

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	210,677.68	210,746.68
Total, Restricted Net Position		210,677.68	210,746.68

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)	13,868.18	13,814.99	13,882.47	13,927.68	13,927.68	13,927.68
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)	13,868.18	13,814.99	13,882.47	13,927.68	13,927.68	13,927.68
5. District Funded County Program ADA						
a. County Community Schools	18.00	25.22	18.00	18.00	18.00	18.00
b. Special Education-Special Day Class	24.95	24.96	24.95	24.95	24.95	24.95
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.41	2.41	2.41	2.41	2.41	2.41
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)	45.36	52.59	45.36	45.36	45.36	45.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,913.54	13,867.58	13,927.83	13,973.04	13,973.04	13,973.04
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Current Expense Formula/Minimum Classroom Compensation

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	71,751,897.39	301	0.00	303	71,751,897.39	305	2,016,377.70		307	69,735,519.69	309		
2000 - Classified Salaries	21,761,813.96	311	58,165.01	313	21,703,648.95	315	2,528,834.41		317	19,174,814.54	319		
3000 - Employee Benefits	35,692,992.73	321	757,212.49	323	34,935,780.24	325	1,406,308.95		327	33,529,471.29	329		
4000 - Books, Supplies Equip Replace. (6500)	10,080,793.81	331	109,431.57	333	9,971,362.24	335	1,122,923.50		337	8,848,438.74	339		
5000 - Services. . . & 7300 - Indirect Costs	17,676,650.88	341	11,844.32	343	17,665,008.54	345	1,397,588.22		347	16,267,440.32	349		
TOTAL					158,027,695.36	365	TOTAL					147,555,684.58	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			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).			208,635.78
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			80,104,416.26
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.			54.29%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	54.29%
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).	147,555,684.58
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(8,581.09)	0.00	(380,343.48)				
Other Sources/Uses Detail					3,411,394.82	505,000.00		
Fund Reconciliation							3,792,166.44	894,764.82
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	4,720.67	0.00	146,313.56	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							894,764.82	146,313.56
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,798.42	0.00	234,029.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	234,484.84
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					505,000.00	3,411,368.04		
Fund Reconciliation							0.00	3,411,368.04
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	26.58		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	62.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

27 66159 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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	6,581.09	(6,581.09)	380,343.46	(380,343.46)	3,918,394.62	3,918,394.62	4,686,931.06	4,686,931.06

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Unaudited Actuals
2015-16 Unaudited Actuals
Schedule of Capital Assets

	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	33,399,764.00	259,450.00	33,659,214.00			33,659,214.00
Work in Progress	6,128,801.00	0.00	6,128,801.00	5,581,822.00		11,710,623.00
Total capital assets not being depreciated	39,528,565.00	259,450.00	39,788,015.00	5,581,822.00	0.00	45,369,837.00
Capital assets being depreciated:						
Land Improvements	35,732,136.00	634,474.00	36,366,610.00			36,366,610.00
Buildings	187,865,644.00	1,970,117.00	189,835,761.00			189,835,761.00
Equipment	8,337,815.00	1,661,838.00	9,999,653.00			9,999,653.00
Total capital assets being depreciated	231,935,595.00	4,266,429.00	236,202,024.00	0.00	0.00	236,202,024.00
Accumulated Depreciation for:						
Land Improvements	(28,046,392.00)	12.00	(28,046,380.00)	1,020,488.00		(27,025,892.00)
Buildings	(92,676,058.00)	(1,372,659.00)	(94,048,717.00)	3,491,140.00		(90,557,577.00)
Equipment	(7,984,828.00)	1,383,988.00	(6,600,840.00)	2,143,599.00		(4,457,241.00)
Total accumulated depreciation	(128,707,278.00)	11,341.00	(128,695,937.00)	6,655,227.00	0.00	(122,040,710.00)
Total capital assets being depreciated, net	103,228,317.00	4,277,770.00	107,506,087.00	6,655,227.00	0.00	114,161,314.00
Governmental activity capital assets, net	142,756,882.00	4,537,220.00	147,294,102.00	12,237,049.00	0.00	159,531,151.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	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	46,213,232.00	1,495,117.00	47,708,349.00		9,090,000.00	38,618,349.00	9,415,660.00
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		75,329,929.00	75,329,929.00			75,329,929.00	
Net OPEB Obligation	10,945,043.00		10,945,043.00	3,788,991.00		14,734,034.00	
Compensated Absences Payable	1,045,005.94		1,045,005.94	145,483.68		1,190,489.62	
Governmental activities long-term liabilities	58,203,280.94	76,825,046.00	135,028,326.94	3,934,474.68	9,090,000.00	129,872,801.62	9,415,660.00
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

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

27 66159 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,196,102.08	1,196,102.08
2. State Lottery Revenue	8560	2,107,870.77		735,238.28	2,843,109.05
3. Other Local Revenue	8600-8799	3,983.92		6,950.69	10,934.61
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)		2,111,854.69	0.00	1,938,291.05	4,050,145.74
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,850,016.33			1,850,016.33
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	261,838.36			261,838.36
4. Books and Supplies	4000-4999	0.00		289,483.39	289,483.39
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	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)		2,111,854.69	0.00	289,483.39	2,401,338.08
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,648,807.66	1,648,807.66
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	163,298,879.65
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,384,280.50
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	50,092.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,201,487.36
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	174,866.00
5. Interfund Transfers Out	All	9300	7600-7629	505,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	55,715.68
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,987,161.79
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				147,927,437.36

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)		13,867.58
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,667.14
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.)	125,668,111.69	9,289.18
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)	125,668,111.69	9,289.18
B. Required effort (Line A.2 times 90%)	113,101,300.52	8,360.26
C. Current year expenditures (Line I.E and Line II.B)	147,927,437.36	10,667.14
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

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) 3,012,779.65
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) 125,447,429.86

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.40%

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)	4,527,949.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,897,061.60
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	36,630.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	3,900.61
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)	340,525.73
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)	581.71
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,806,648.83
9. Carry-Forward Adjustment (Part IV, Line F)	291,206.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,097,854.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	90,545,788.17
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,930,170.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,782,475.63
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	781,818.28
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	50,092.75
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)	907,727.67
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)	11,219.42
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,848,046.16
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)	23,656.00
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)	2,594,100.44
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,579,841.39
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)	153,054,936.35

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

6.41%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

6.60%

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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>9,806,648.83</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,177,954.40</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 (7.64%) times Part III, Line B18); zero if negative	<u>291,206.09</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.64%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.64%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>291,206.09</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>291,206.09</u>

Approved indirect cost rate: 7.64%
Highest rate used in any program: 7.64%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,219,362.80	322,359.32	7.64%
01	3060	1,816,985.62	138,817.70	7.64%
01	3061	249,525.35	19,063.74	7.64%
01	3310	2,905,207.48	221,957.85	7.64%
01	3410	100,430.14	7,672.86	7.64%
01	3550	286,025.22	14,301.26	5.00%
01	4035	448,749.65	34,284.47	7.64%
01	4201	27,106.99	542.14	2.00%
01	4203	392,798.76	7,855.98	2.00%
01	6010	75,000.00	3,750.00	5.00%
01	6230	2,473.80	189.00	7.64%
01	6385	105,996.80	8,098.16	7.64%
01	6500	9,090,580.38	694,520.34	7.64%
01	6501	3,694.72	282.28	7.64%
01	6512	421,882.13	32,231.79	7.64%
01	6690	4,180.60	319.40	7.64%
01	7220	288,351.98	22,030.10	7.64%
01	7400	150,628.38	11,508.01	7.64%
01	8150	3,834,937.13	292,989.20	7.64%
01	9010	5,117,590.04	379,745.80	7.42%
11	6015	8,529.35	651.64	7.64%
11	6391	1,309,058.89	90,133.32	6.89%
13	5310	4,579,841.39	234,029.90	5.11%

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)	8,263,453.17	1,237,966.32	8,306,689.85	9,564,350.61	13,953,515.10	24,237.71	1,980,133.01
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	546.02	546.02	546.02	546.02	656.80	656.80	2,769.00
3100 Alternative Schools							
3200 Continuation Schools		10.00	10.00	10.00	13.00	13.00	
3300 Independent Study Centers		15.20	15.20	15.20	9.00	9.00	
3400 Opportunity Schools		2.00	2.00	2.00	3.00	3.00	
3550 Community Day Schools		2.40	2.40	2.40	2.00	2.00	
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)		76.00	76.00	76.00	62.00	62.00	265.00
6000 ROC/P		30.00	30.00	30.00	16.00	16.00	
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					9.88	9.88	
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					32.98		
C. Total Allocation Factors	546.02	681.62	681.62	681.62	804.66	771.68	3,034.00

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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	75,864,442.78	36,788,258.64	112,652,701.42	7,639,267.93		120,291,969.35
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,662,168.62	506,186.72	2,168,355.34	147,041.72		2,315,397.06
3300	Independent Study Centers	2,309,227.36	582,477.95	2,891,705.31	196,093.94		3,087,799.25
3400	Opportunity Schools	240,078.30	108,186.26	348,264.56	23,616.71		371,881.27
3550	Community Day Schools	299,119.11	102,027.85	401,146.96	27,202.80		428,349.76
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	2,103,754.98	0.00	2,103,754.98	142,661.01		2,246,415.99
5000-5999	Special Education	16,025,867.34	3,380,670.34	19,406,537.68	1,316,006.98		20,722,544.66
6000	Regional Occupational Ctr/Prg (ROC/P)	5,638,450.50	1,118,997.43	6,757,447.93	458,239.83		7,215,687.76
Other Goals							
7110	Nonagency - Educational	55,715.68	0.00	55,715.68	3,778.22		59,493.90
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	50,092.75	171,638.25	221,731.00	15,036.15		236,767.15
8500	Child Care and Development Services	184,723.31	0.00	184,723.31	12,526.56		197,249.87
Other Costs							
----	Food Services					18,805.25	18,805.25
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,949,876.46	1,949,876.46
----	Other Outgo					3,439,817.54	3,439,817.54
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		571,902.33	571,902.33	525,265.51		1,097,167.84
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(380,343.46)		(380,343.46)
----	Total General Fund and Charter Schools Funds Expenditures	104,433,640.73	43,330,345.77	147,763,986.50	10,126,393.90	5,408,499.25	163,298,879.65

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	73,248,019.41	1,190,585.00	0.00	0.00	626,755.04	0.00	781,818.28			17,265.05	0.00	75,864,442.78
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,070,028.10	0.00	0.00	349,872.16	149,379.49	0.00	0.00			92,888.87	0.00	1,662,168.62
3300	Independent Study Centers	1,693,420.61	51,881.09	45.99	203,939.39	254,936.83	0.00	0.00			105,003.45	0.00	2,309,227.36
3400	Opportunity Schools	240,078.30	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	240,078.30
3550	Community Day Schools	298,100.93	0.00	0.00	2,875.48	0.00	0.00	0.00			(1,857.30)	0.00	299,119.11
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	407,132.05	582,158.65	58,702.42	0.00	1,046,499.47	0.00	0.00			9,262.39	0.00	2,103,754.98
5000-5999	Special Education	11,866,526.02	819,848.12	5,583.19	0.00	1,112,659.26	2,221,250.75	0.00			0.00	0.00	16,025,867.34
6000	ROC/P	3,468,664.08	596,752.00	0.00	386,009.67	702,811.51	266,221.76	0.00			217,991.48	0.00	5,638,450.50
Other Goals													
7110	Nonagency - Educational	55,715.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,715.68
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		50,092.75	0.00	0.00	0.00	50,092.75
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	184,723.31	0.00		0.00	0.00	0.00	0.00	184,723.31
Total Direct Charged Costs		92,347,685.18	3,241,224.86	64,331.60	942,696.70	4,077,764.91	2,487,472.51	781,818.28	50,092.75	0.00	440,553.94	0.00	104,333,640.73

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	23,570,955.71	11,410,121.55	1,807,181.38	36,788,258.64
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	280,346.92	225,839.80	0.00	506,186.72
3300	Independent Study Centers	426,127.32	156,350.63	0.00	582,477.95
3400	Opportunity Schools	56,069.38	52,116.88	0.00	108,186.26
3550	Community Day Schools	67,283.26	34,744.59	0.00	102,027.85
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,130,636.59	1,077,082.12	172,951.63	3,380,670.34
6000	ROC/P	841,040.76	277,956.67	0.00	1,118,997.43
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	171,638.25	0.00	171,638.25
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		571,902.33		571,902.33
Total Allocated Support Costs		27,372,459.94	13,977,752.82	1,980,133.01	43,330,345.77

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	911,628.28
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	36,630.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,539,168.60
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,019,310.48
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,506,737.36
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	104,433,640.73
2	Total Allocated Costs (from Form PCR, Column 2, Total)	43,330,345.77
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	147,763,986.50
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,594,100.44
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,579,841.39
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,173,941.83
D. Total Direct Charged and Allocated Costs (B3 + C5)		154,937,928.33
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.78%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	18,805.25				18,805.25
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,949,876.46		1,949,876.46
Other Outgo (Objects 1000-7999)				3,439,817.54	3,439,817.54
Total Other Costs	18,805.25	0.00	1,949,876.46	3,439,817.54	5,408,499.25

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									1,340
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)		896,356.97	0.00	0.00	0.00	0.00	1,633,731.79	3,873,682.07		6,403,770.83
1000-1999	Certificated Salaries	326,528.72	0.00	0.00	0.00	0.00	2,588,754.46	1,127,453.65		4,042,736.83
2000-2999	Classified Salaries	428,341.40	0.00	0.00	0.00	0.00	1,509,505.82	1,648,789.12		3,586,636.34
3000-3999	Employee Benefits	40,306.24	0.00	0.00	0.00	0.00	273,659.19	6,290.63		320,256.06
4000-4999	Books and Supplies	97,039.22	0.00	0.00	0.00	0.00	1,250,977.75	6,857.19		1,354,874.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	317,593.12	0.00		317,593.12
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	1,788,572.55	0.00	0.00	0.00	0.00	7,574,222.13	6,663,072.66	0.00	16,025,867.34
7310	Transfers of Indirect Costs	948,992.26	0.00	0.00	0.00	0.00	0.00	0.00		948,992.26
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	3,380,670.35								3,380,670.35
	Total Indirect Costs and PCR Allocations	4,329,662.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,329,662.61
	TOTAL COSTS	6,118,235.16	0.00	0.00	0.00	0.00	7,574,222.13	6,663,072.66	0.00	20,355,529.95
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)		0.00	0.00	0.00	0.00	0.00	0.00	77.09		77.09
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,265,794.07	976,760.24		2,242,554.31
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	400,852.70	261,723.38		662,576.08
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	1,666,646.77	1,238,560.71	0.00	2,905,207.48
7310	Transfers of Indirect Costs	221,957.85	0.00	0.00	0.00	0.00	0.00	0.00		221,957.85
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	221,957.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	221,957.85
	TOTAL BEFORE OBJECT 8980	221,957.85	0.00	0.00	0.00	0.00	1,666,646.77	1,238,560.71	0.00	3,127,165.33
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									1,099,561.33
										2,027,604.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	896,356.97	0.00	0.00	0.00	0.00	1,633,731.79	3,873,604.98		6,403,693.74
2000-2999	Classified Salaries	326,528.72	0.00	0.00	0.00	0.00	1,322,960.39	150,693.41		1,800,182.52
3000-3999	Employee Benefits	428,341.40	0.00	0.00	0.00	0.00	1,108,653.12	1,387,065.74		2,924,060.26
4000-4999	Books and Supplies	40,306.24	0.00	0.00	0.00	0.00	273,659.19	6,290.63		320,256.06
5000-5999	Services and Other Operating Expenditures	97,039.22	0.00	0.00	0.00	0.00	1,250,977.75	6,857.19		1,354,874.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	317,593.12	0.00		317,593.12
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	1,788,572.55	0.00	0.00	0.00	0.00	5,907,575.36	5,424,511.95	0.00	13,120,659.86
7310	Transfers of Indirect Costs	727,034.41	0.00	0.00	0.00	0.00	0.00	0.00		727,034.41
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	3,380,670.35								3,380,670.35
	Total Indirect Costs and PCR Allocations	4,107,704.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,107,704.76
	TOTAL BEFORE OBJECT 8980	5,896,277.31	0.00	0.00	0.00	0.00	5,907,575.36	5,424,511.95	0.00	17,228,364.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,099,561.33
	TOTAL COSTS									18,327,925.95
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	1,073,420.02	0.00		1,073,420.02
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	492,999.91	0.00		492,999.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	258,328.47	0.00		258,328.47
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	93,514.27	0.00		93,514.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	317,593.12	0.00		317,593.12
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	0.00	0.00	0.00	0.00	0.00	2,235,855.79	0.00	0.00	2,235,855.79
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	0.00	0.00	0.00	0.00	0.00	2,235,855.79	0.00	0.00	2,235,855.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,099,561.33
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)									6,950,002.21
	TOTAL COSTS									10,285,419.33

* 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	14,253,667.30	7,261,906.97
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)	14,253,667.30	7,261,906.97
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	1,290.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	1,290.00	

0.00

SELPA: Monterey County (AS)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: Monterey County (AS)

SECTION 3

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.

	Column A Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Column B Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Column C Difference (A - B)
a. Total special education expenditures	20,355,529.95		
b. Less: Expenditures paid from federal sources	2,027,604.00		
c. Expenditures paid from state and local sources	18,327,925.95	14,253,667.30	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,327,925.95	14,253,667.30	4,074,258.65
d. Special education unduplicated pupil count	1,340	1,290	
e. Per capita state and local expenditures (A1c/A1d)	13,677.56	11,049.35	2,628.21

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	18,327,925.95		
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	18,327,925.95	0.00	18,327,925.95
b. Special education unduplicated pupil count	1,340		
c. Per capita state and local expenditures (A2a/A2b)	13,677.56	0.00	13,677.56

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

SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	10,285,419.33	7,261,906.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,285,419.33	7,261,906.97	3,023,512.36
b. Per capita local expenditures (B1a/A1d)	7,675.69	5,629.39	2,046.30

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	10,285,419.33		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,285,419.33	0.00	10,285,419.33
b. Special education unduplicated pupil count	1,340		
c. Per capita local expenditures (B2a/B2b)	7,675.69	0.00	7,675.69

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.

Graciela Hidalgo
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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									1,340
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	926,948.00	0.00	0.00	0.00	0.00	1,513,366.00	3,576,828.00		6,017,142.00
2000-2999	Classified Salaries	310,004.00	0.00	0.00	0.00	0.00	2,604,092.00	1,180,658.00		4,094,754.00
3000-3999	Employee Benefits	424,072.00	0.00	0.00	0.00	0.00	1,594,442.00	1,557,556.00		3,576,070.00
4000-4999	Books and Supplies	58,944.00	0.00	0.00	0.00	0.00	275,601.00	10,042.00		344,587.00
5000-5999	Services and Other Operating Expenditures	74,127.00	0.00	0.00	0.00	0.00	1,278,758.00	7,509.00		1,360,394.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	462,389.00	0.00		462,389.00
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	1,794,095.00	0.00	0.00	0.00	0.00	7,728,648.00	6,332,593.00	0.00	15,855,336.00
7310	Transfers of Indirect Costs	544,899.00	0.00	0.00	0.00	0.00	0.00	0.00		544,899.00
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	544,899.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	544,899.00
	TOTAL COSTS	2,338,994.00	0.00	0.00	0.00	0.00	7,728,648.00	6,332,593.00	0.00	16,400,235.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	926,948.00	0.00	0.00	0.00	0.00	1,513,366.00	3,576,828.00		6,017,142.00
2000-2999	Classified Salaries	310,004.00	0.00	0.00	0.00	0.00	1,238,134.00	275,865.00		1,824,003.00
3000-3999	Employee Benefits	424,072.00	0.00	0.00	0.00	0.00	1,090,519.00	1,290,685.00		2,805,276.00
4000-4999	Books and Supplies	58,944.00	0.00	0.00	0.00	0.00	275,601.00	10,042.00		344,587.00
5000-5999	Services and Other Operating Expenditures	74,127.00	0.00	0.00	0.00	0.00	1,278,758.00	7,509.00		1,360,394.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	462,389.00	0.00		462,389.00
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	1,794,095.00	0.00	0.00	0.00	0.00	5,858,767.00	5,160,929.00	0.00	12,813,791.00
7310	Transfers of Indirect Costs	411,679.00	0.00	0.00	0.00	0.00	0.00	0.00		411,679.00
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	411,679.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	411,679.00
	TOTAL BEFORE OBJECT 8980	2,205,774.00	0.00	0.00	0.00	0.00	5,858,767.00	5,160,929.00	0.00	13,225,470.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,130,043.00
	TOTAL COSTS									14,355,513.00

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	44,535.00	0.00	0.00	0.00	0.00	0.00	0.00		44,535.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	993,493.00	33,846.00		1,027,339.00
3000-3999	Employee Benefits	16,479.00	0.00	0.00	0.00	0.00	511,924.00	8,064.00		536,467.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	251,301.00	0.00		251,301.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	85,101.00	0.00		85,101.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	462,389.00	0.00		462,389.00
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	61,014.00	0.00	0.00	0.00	0.00	2,304,208.00	41,910.00	0.00	2,407,132.00
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	61,014.00	0.00	0.00	0.00	0.00	2,304,208.00	41,910.00	0.00	2,407,132.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,130,043.00
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)									6,522,309.00
	TOTAL COSTS									10,059,484.00

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

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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									1,340
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	896,356.97	0.00	0.00	0.00	0.00	1,633,731.79	3,873,682.07		6,403,770.83
2000-2999	Classified Salaries	326,528.72	0.00	0.00	0.00	0.00	2,588,754.46	1,127,453.65		4,042,736.83
3000-3999	Employee Benefits	428,341.40	0.00	0.00	0.00	0.00	1,509,505.82	1,648,789.12		3,586,636.34
4000-4999	Books and Supplies	40,306.24	0.00	0.00	0.00	0.00	273,659.19	6,290.63		320,256.06
5000-5999	Services and Other Operating Expenditures	97,039.22	0.00	0.00	0.00	0.00	1,250,977.75	6,857.19		1,354,874.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	317,593.12	0.00		317,593.12
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	1,788,572.55	0.00	0.00	0.00	0.00	7,574,222.13	6,663,072.66	0.00	16,025,867.34
7310	Transfers of Indirect Costs	948,992.26	0.00	0.00	0.00	0.00	0.00	0.00		948,992.26
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)	3,380,670.35								3,380,670.35
	Total Indirect Costs	948,992.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	948,992.26
	TOTAL COSTS	2,737,564.81	0.00	0.00	0.00	0.00	7,574,222.13	6,663,072.66	0.00	16,974,859.60
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	77.09		77.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,265,794.07	976,760.24		2,242,554.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	400,852.70	261,723.38		662,576.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	1,666,646.77	1,238,560.71	0.00	2,905,207.48
7310	Transfers of Indirect Costs	221,957.85	0.00	0.00	0.00	0.00	0.00	0.00		221,957.85
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	221,957.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	221,957.85
	TOTAL BEFORE OBJECT 8980	221,957.85	0.00	0.00	0.00	0.00	1,666,646.77	1,238,560.71	0.00	3,127,165.33
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,099,561.33
										2,027,604.00

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	896,356.97	0.00	0.00	0.00	0.00	1,633,731.79	3,873,604.98		6,403,693.74
2000-2999	Classified Salaries	326,528.72	0.00	0.00	0.00	0.00	1,322,960.39	150,693.41		1,800,182.52
3000-3999	Employee Benefits	428,341.40	0.00	0.00	0.00	0.00	1,108,653.12	1,387,065.74		2,924,060.26
4000-4999	Books and Supplies	40,306.24	0.00	0.00	0.00	0.00	273,659.19	6,290.63		320,256.06
5000-5999	Services and Other Operating Expenditures	97,039.22	0.00	0.00	0.00	0.00	1,250,977.75	6,857.19		1,354,874.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	317,593.12	0.00		317,593.12
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	1,788,572.55	0.00	0.00	0.00	0.00	5,907,575.36	5,424,511.95	0.00	13,120,659.86
7310	Transfers of Indirect Costs	727,034.41	0.00	0.00	0.00	0.00	0.00	0.00		727,034.41
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)	3,380,670.35								3,380,670.35
	Total Indirect Costs	727,034.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	727,034.41
	TOTAL BEFORE OBJECT 8980	2,515,606.96	0.00	0.00	0.00	0.00	5,907,575.36	5,424,511.95	0.00	13,847,694.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,099,561.33
	TOTAL COSTS									14,947,255.60
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	1,073,420.02	0.00		1,073,420.02
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	492,999.91	0.00		492,999.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	258,328.47	0.00		258,328.47
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	93,514.27	0.00		93,514.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	317,593.12	0.00		317,593.12
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	0.00	0.00	0.00	0.00	0.00	2,235,855.79	0.00	0.00	2,235,855.79
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	0.00	0.00	0.00	0.00	0.00	2,235,855.79	0.00	0.00	2,235,855.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,099,561.33
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)									6,950,002.21
	TOTAL COSTS									10,285,419.33

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

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SELPA: Monterey County (AS)

SECTION 2

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

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

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

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

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

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).		
	<u> </u>	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

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

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SELPA: Monterey County (AS)

SECTION 3

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.

	Column A Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Column B Actual Expenditures FY 2015-16 (LE-B Worksheet)	Column C Difference (A - B)
a. Total special education expenditures	16,400,235.00		
b. Less: Expenditures paid from federal sources	2,044,722.00		
c. Expenditures paid from state and local sources	14,355,513.00	14,947,255.60	
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	14,355,513.00	14,947,255.60	(591,742.60) *
d. Special education unduplicated pupil count	1,340	1,340	
e. Per capita state and local expenditures (A1c/A1d)	10,713.07	11,154.67	(441.60)

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	14,355,513.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	14,355,513.00	0.00	14,355,513.00
b. Special education unduplicated pupil count	1,340		
c. Per capita state and local expenditures (A2a/A2b)	10,713.07	0.00	10,713.07

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.

*Column A does not reflect a 6.5% increase in salaries for SVFT members that was approved by the Board on August 23, 2016. Salaries will be updated and reflected in first interim report. Once adjustment for 2016-17 take place, the District will be able to meet MOE.

SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	10,059,484.00	10,285,419.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,059,484.00	10,285,419.33	(225,935.33)
b. Per capita local expenditures (B1a/A1d)	7,507.08	7,675.69	(168.61)

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	10,059,484.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,059,484.00	0.00	10,059,484.00
b. Special education unduplicated pupil count	1,340		
c. Per capita local expenditures (B2a/B2b)	7,507.08	0.00	7,507.08

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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Title

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E-mail Address

Unaudited Actuals
2015-16 Unaudited Actuals
Technical Review Checks

Salinas Union High

Monterey County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
11	0000	4200	-4,643.03

Explanation: Object 4200 has a negative balance due to fees collected for adult school students through the Adult School Clearing Account.

11	6391	5900	-3,947.92
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Explanation: Postage for the meter was paid in the previous year. The credit balance is due to the following:

We have a few different programs at the Salinas Education Center, the meter is maintained by the Salinas Adult School staff, every program uses a unique code when running the meter, we then turn around and input a Journal Entry to allocate the expense to each program.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.