



SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION  
LEADERSHIP ■ COMMUNITY ■ SERVICE

# **San Luis Obispo County Office of Education**

## **2015-2016 Unaudited Actuals**

**James J. Brescia, Ed.D**  
**County Superintendent of Schools**

**Sheldon K. Smith, Ed.D**  
**Assistant Superintendent,**  
**Business Services**

**Melissa Abbey**  
**Director of Fiscal Services**

**Board of Education:**

**Gaye L. Galvan**  
**Paul Madonna**  
**Floyd Moffatt**  
**Joel Peterson**  
**Diane A. Ward**





**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**

**LEADERSHIP ■ COMMUNITY ■ SERVICE**  
JAMES J. BRESCIA, Ed. D., SUPERINTENDENT

TO: James Brescia, County Superintendent of Schools

FROM: Melissa Abbey, Director of Fiscal Services

DATE: October 8, 2016

RE: BUDGET NARRATIVE AND OVERVIEW-  
2015-16 Unaudited Actuals & 2016-17 Revised Budget

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**BUDGET PRINCIPLES**

The San Luis Obispo County Office of Education's 2015-16 Unaudited Actuals and the 2016-17 Revised Budget Report are presented for the County Board of Education's review and approval.

There are no changes to the 2016-17 Adopted Budget at this time, except for the beginning and projected net ending balances as a result of improved forecasting and early recognition of decreasing revenues.

The unrestricted and restricted ending fund balances reflect an increase of \$533,186 from estimated actual projections due to the following:

Revenues:

- Unrestricted year-end LCFF Revenue sources were less than projected at June estimated actuals
- Restricted Federal revenues decreased due to increased carry over amounts posted in fiscal year 2016-17 for Title 1
- Restricted State revenues decreased due to increased carry over amounts posted in fiscal year 2016-17 for Drug and Alcohol and Career Pathways. Unrestricted and Restricted Lottery funds decreased due to drop in enrollment
- Other local revenues decreased due to decline in interagency revenues
- Contributions to restricted programs decreased due to reduction in overall expenditures

Expenditures:

- Restricted “Other” Certificated salaries decreased due to less expenditures for support services
- Restricted Classified salaries increased due to increased program needs
- Restricted Employee benefits increased due to increased classified salary expenditures
- Unrestricted books and supplies expenditures decreased due to tighter budget monitoring. Restricted books and supplies expenditures decreased based on program needs and grant spending requirements
- Unrestricted Services and other operating expenses decreased due to expenditure reductions in travel and conference, dues, and consulting services. Actual Restricted expenditures were less than estimated actual projections for Career Pathways. 2016-17 carry-over expenditure amounts will be reflected at First Interim.
- Unrestricted and Restricted actual capital outlay expenditures were less than estimated actual projections. 2016-17 carry-over amounts will be reflected at First Interim for Career Pathways and Redevelopment Agency Funds.
- Other outgo decreased due to actual indirect costs amount booked, and reduced interfund transfer to Fund 12, Child Development.

FINAL COMMENTS

The 2015-16 Unaudited Actuals and the 2016-17 Adopted Budget Report as presented is an accurate representation of what is known at this time. Revisions to the 2016-17 Adopted Budget Report will be presented at First Interim, ending October 31, 2016. The SLOCOE staff is pleased to present this narrative and overview for your review and approval.



## 2015-16 Unaudited Actuals-ALL FUNDS

The total 2015-16 Unaudited Actuals revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 08 SELPA)	6,638,095	24,578,908	25,442,163	5,774,841
Form 10-Special Education Pass-Through-Fund	215,121	14,188,393	14,295,430	108,084
Form 12-Child Development Fund	36,748	1,494,825	1,522,499	9,075
Form 14-Deferred Maintenance Fund	3	-	3	-
Form 16-Forest Reserve Fund	-	12,231	12,231	-
Form 17-Special Reserve Fund (Non-Capital Outlay)	533,788	3,028	49,336	487,480
Form 20-Special Reserve Fund (Postemployment Benefits)	2,323,632	13,110	13,110	2,323,632
Form 40-Special Reserve Fund (Capital Outlay Projects)	773,989	64,390	4,390	833,989
<b>Totals</b>	<b>10,521,377</b>	<b>40,354,885</b>	<b>41,339,161</b>	<b>9,537,101</b>

**San Luis Obispo County Office of Education**  
**Comparison of Unaudited Actuals to Estimated Actuals 2015-16**  
**Unrestricted and Restricted Fund 01 and Fund 08**  
 October 8, 2016

	Estimated Actuals June 30, 2016		Unaudited Actuals October 8, 2016		Change	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>A. Revenues</b>						
1) LCFF Sources	10,379,050	401,423	10,780,473	377,536	(35,086)	(23,887)
2) Federal Revenue	-	2,190,314	2,190,314	1,960,177	-	(230,137)
3) Other State Revenue	560,149	5,681,476	6,241,625	4,229,364	13,574	(1,452,112)
4) Other Local Revenue	2,416,306	4,712,610	7,128,916	2,465,711	49,405	(152,950)
5) TOTAL REVENUES	13,355,505	12,985,823	26,341,328	11,126,737	27,893	(1,859,086)
<b>B. Expenditures</b>						
1) Certificated Salaries	2,401,103	3,556,064	5,957,167	3,458,510	39,074	(97,554)
2) Classified Salaries	3,769,491	2,267,484	6,036,975	2,288,299	26,233	20,815
3) Employee Benefits	2,067,617	2,231,199	4,298,816	2,445,213	(16,742)	214,014
4) Books and Supplies	531,669	554,627	1,086,296	459,340	(61,430)	(95,287)
5) Services and Other Operating Expenses	2,324,172	4,822,921	7,147,093	2,893,592	(192,219)	(1,929,329)
6) Capital Outlay	60,555	637,156	697,711	245,761	(3,227)	(391,395)
7) Other Outgo	2,006,764	334,109	2,340,873	490,793	-	156,684
8) Indirect Costs	(1,014,484)	915,453	(99,031)	(894,707)	119,777	(119,167)
9) TOTAL EXPENDITURES	12,146,887	15,319,013	27,465,900	13,077,794	(88,534)	(2,241,219)
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)</b>	1,208,618	(2,333,190)	(1,124,572)	(1,951,057)	116,427	382,133
<b>D. Other Financing Sources/Uses</b>						
a) Transfers In	76,642	-	76,642	100	-	(7,969)
b) Transfers Out	288,612	60,000	348,612	68,673	(7,969)	-
3) Contributions	(1,197,837)	1,197,837	-	60,000	(42,595)	-
4) TOTAL, OTHER FINANCING SOURCES/USES	(1,409,807)	1,137,837	(271,970)	1,142,158	55,679	(55,679)
<b>E. Net Increase (Decrease) in Fund Balance</b>	(201,189)	(1,195,353)	(1,396,542)	1,082,158	206,732	326,454
<b>F. Fund Balance</b>						
1) Beginning Fund Balance	3,731,490	2,906,605	6,638,095	2,906,605	206,732	-
2) Ending Fund Balance	3,530,301	1,711,252	5,241,553	2,037,706	-	-
2d) Assigned: Excess Property Taxes	2,729,271	-	-	3,737,133	-	-
2e) Reserves	674,492	-	-	2,755,831	-	-
2f) Additional Reserves-Fund 17	475,169	-	-	822,280	-	-
	4.13%	5.00%	5.00%	5.00%	0.87%	0.87%

## 2015-16 Unaudited Actuals Fund 01 & 08 Summaries

Fund	Resource	Description	Beginning Balance	Revenues	Expenses	Ending Balance
<b>UNRESTRICTED RESOURCES</b>						
01	1100	LOTTERY-UNRESTRICTED PORTION	77,449.00	15,202.00	71,563.00	21,088.00
	1400	EDUCATION PROTECTION ACT		32,916.00	32,916.00	-
<b>RESTRICTED RESOURCES</b>						
01	3010	NCLB-TITLE I		1,170,659.00	1,170,659.00	-
	3025	NCLB:TITLE I DELINQUENT		78,917.00	78,917.00	-
	3310	SP ED-BASIC GRT ENT PL94-142		36,245.00	36,245.00	-
	3385	SP ED-EARLY INTERVENTION GRNTS		62,152.00	62,152.00	-
	4035	NCLB:T2A TEACHER QUALITY		19,977.00	19,977.00	-
	4203	NCLB:T3:LIMITED ENGLISH PROFCN		18,590.00	18,590.00	-
	5630	NCLB:T10:HOMELESS CHLD ED GRNT		162,453.00	162,453.00	-
	5640	MEDI-CAL BILLING OPTION	586,377.00	(99,204.00)	294,010.00	193,163.00
	5832	SMALL RURAL SCHL ACHIEVEMT PR		11,546.00	11,546.00	-
	6230	CALIFORNIA CLEAN ENERGY JOBS A	55,497.00	-	-	55,497.00
	6264	EDUCATOR EFFECTIVENESS		67,394.00	67,394.00	-
	6300	LOTTERY:INSTRUCTIONAL MATERIAL	2,528.00	6,916.00	8,016.00	1,428.00
	6382	CA CAREER PATHWAYS TRUST		1,439,884.00	1,439,884.00	-
	6500	SPECIAL EDUCATION APPORTIONMEN	386,073.00	4,469,593.00	4,634,252.00	221,414.00
	6505	SP ED-JUVENILE COURT SCHOOLS		607,599.00	607,599.00	-
	6510	SPECIAL ED - INFANT(EEIENEEDS)	108,333.00	535,764.00	558,117.00	85,980.00
	6512	SPECIAL ED MENTAL HEALTH		108,000.00	108,000.00	-
	6515	SPEC ED INFANT DISCRETIONARY		28,358.00	28,358.00	-
	6680	TUPE COE ADMINISTRATIVE GRANTS		38,124.00	38,124.00	-
	6690	TOBACCO USE PREV ED - GR 6-12		29,285.00	29,285.00	-
	7136	CREEC-ENV ED/RANCHO PCA 23788		40,125.00	40,125.00	-
	7366	SUPP PRGS:FOSTER YOUTH N HOMES		157,634.00	157,634.00	-
	7690	STRS ON-BEHALF PENSION CONTRIB		396,889.00	396,889.00	-
	7810	CREEC-ENV ED/RANCHO PCA 23788		1,500.00	1,500.00	-
	8150	ONGOING & MAJOR MAINT-17070.75	11,447.00	369,580.00	379,190.00	1,837.00
	9011	REC DONATIONS	1,241.00	-	-	1,241.00
	9012	COLLEGE NIGHT		486.00	486.00	-
	9028	MOCK TRIAL	3,860.00	10,160.00	9,043.00	4,977.00
	9052	MAA -MEDI-CAL ADMIN ACTIVITIES	236,489.00	(236,489.00)	-	-
	9053	REGIONAL SCH SUPP AND IMPROVMT		100,630.00	78,240.00	22,390.00
	9073	ASSET DEVELOPMENT NETWORK	8,274.00	(4,510.00)	3,764.00	-
	9098	EDUCATION FORECAST	33,198.00	10,000.00	9,408.00	33,790.00
	9100	CREEC-LA DEPT OF PUBLIC WORKS	830.00			830.00
	9110	PG&E - FAM SCI NIGHTS STEM	934.00			934.00
	9120	LARRY PETERSON SCHOLARSHIP		5,795.00	5,795.00	-
	9134	SO CAL GAS CO	14,811.00		4,763.00	10,048.00
	9140	AVID CONFERENCE	14,026.00	-	14,026.00	-
	9280	CA CDE/COE ATTENDANCE PEER		10,000.00	7,983.00	2,017.00
	9382	MARCLEL FOUNDATION-CTE		18,000.00		18,000.00
	9401	ECE WORKSHOP ACCOUNT	8,027.00	5,369.00	10,396.00	3,000.00
	9404	ED TECH PROF DEVELOPMENT	8,773.00	17,236.00	24,009.00	2,000.00
	9406	YOUTH ADVOCACY WORKSHOP ACCT	3,672.00		558.00	3,114.00

## 2015-16 Unaudited Actuals Fund 01 & 08 Summaries

Fund	Resource	Description	Beginning Balance	Revenues	Expenses	Ending Balance
	9407	ACADEMIC COMPETITIONS	3,452.00	(3,452.00)		-
	9408	COUNTY MUSIC PROGRAM		9,502.00	9,476.00	26.00
	9413	CURR & INSTRUCT WORKSHOPS	16,633.00	(10,174.00)	6,459.00	-
	9417	RAISING A READER	19,173.00	41,690.00	32,868.00	6.00
	9418	EARLY LEARNING FOR ALL	1,530.00	48,088.00	49,618.00	-
	9450	MICROSOFT VOUCHER PROG K12		939.00	939.00	-
	9490	CREEC CONFERENCE	4,193.00	-	1,260.00	2,933.00
	9510	CTAP	75,773.00		64,799.00	10,974.00
	9511	CTAP AB75	5,998.00	(2,226.00)	3,772.00	-
	9515	PEG	41,332.00		20,636.00	20,696.00
	9535	DISCOVER BRIGHT FUTURES		7,110.00	6,418.00	692.00
	9634	CAREER TECHNICAL EDUCATION		230,718.00		230,718.00
	9694	FACILITIES	251,366.00	326,795.00	555,188.00	22,973.00
08	3315	SP ED-PRSCH ENT NON RIS		39,477.00	39,477.00	-
	3320	SP ED-PRSCH LOCAL ENT RIS		39,477.00	39,477.00	-
	3327	IDEA MENTAL HEALTH ALLOC PLAN		382,796.00	382,796.00	-
	3345	SP ED-PRSCH STAFF DEVELOPMENT		997.00	997.00	-
	3395	SP ED-ALTERNATIVE DISPUTE RES		92,845.00	92,845.00	-
	6500	SPECIAL EDUCATION APPORTIONMEN	119,552.00	901,819.00	923,075.00	98,296.00
	6501	SPEL LOCAL ASSISTANCE 5-21		1,063.00	1,063.00	-
	6512	SPECIAL ED MENTAL HEALTH	20,045.00	310,803.00	243,785.00	87,063.00
	6520	SPEC ED PROJECT WORKABILITY 1		136,314.00	136,314.00	-
	9052	MAA -MEDI-CAL ADMIN ACTIVITIES	32,980.00	21,045.00	16,072.00	37,953.00
	9260	STORYCORPS SELPA COMMUNITY ADV	296.00			296.00
						-

Enter County Code : Countywide ADA : County Name : **SAN LUIS OBISPO**  
**2015-16 Actuals**Districts :   
**LCFF GRANT SELECTION FOR FISCAL YEAR 2015-16****County Operations Grant****ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 71.32	30,000.00	\$ 2,139,600	
30,000 60,000	\$ 61.13	3,013.75	\$ 184,231	
60,000 140,000	\$ 50.94	-	\$ -	
140,000 "+"	\$ 40.75	-	\$ -	
				\$ 2,323,831

**District Section**

\$ 111,374.00 10 districts \$ 1,113,740

**Base Section**

\$ 668,242.25 \$ 668,242

**County Operations Grant Total**\$ 4,105,813 [A]**Pupil Driven Grants - Use '13-14 Projected Data**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,890,511</b>
Base Grant	\$ 11,428.55	<input type="text" value="135.20"/>	\$ 1,545,140	<b>Total Supplemental \$ 563,037</b>
Supplemental (35%)	\$ 3,999.99			<b>Total Concentration \$ 232,197</b>
Estimated ELL / FRM %	<input type="text" value="81.76%"/>	110.54	\$ 442,157	<b>Change from Estimated Actuals</b>
Concentration	31.76%	42.94	\$ 171,758	2.59 \$ 10,595
			\$ 613,915	\$ 2,159,055
<b>Court School Grant</b>				<b>Change from Estimated Actuals</b>
Base Grant	\$ 11,428.55	<input type="text" value="30.22"/>	\$ 345,371	(0.14) \$ (2,492)
Supplemental (35%)	\$ 3,999.99			\$ 8,103
Estimated ELL / FRM %	100.00%	30.22	\$ 120,880	
Concentration	50.00%	15.11	\$ 60,440	
			\$ 181,320	\$ 526,690
<b>Pupil Driven Grants Total</b>			\$ 795,234	<b>\$ 2,685,745</b> [B]
<b>Subtotal Local Control Funding Formula Grant Target</b>				<b>\$ 6,791,558</b> [F] = [A + B + E]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes		\$ (2,729,271)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid	\$ 816,785		[P]
<b>Add-On to Guarantee Minimum State Aid</b>	<b>\$ 816,785</b>		[Q] = [P - O] or 0
<b>Estimated 2015-16 LCFF Funding</b>	<b>\$ 7,608,343</b>		[R] = [K + Q]









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

Form	Description	Value
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$2,770,644.34
	Adjusted Appropriations Limit	\$20,179,789.69
	Appropriations Subject to Limit	\$20,179,789.69
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	11.86%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Melissa Abbey

Name

Director of Fiscal Services

Title

(805) 459-1204

Telephone

mabbey@slocoe.org

E-mail Address





G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2015-16 Unaudited Actuals	2016-17 Budget
SIAA	Summary of Interfund Activities - Actuals	G	







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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,343,963.89	377,536.00	10,721,499.89	7,632,441.00	483,348.00	8,115,789.00	-24.3%
2) Federal Revenue		8100-8299	0.00	1,960,176.70	1,960,176.70	0.00	1,793,128.00	1,793,128.00	-8.5%
3) Other State Revenue		8300-8599	573,722.97	4,229,364.04	4,803,087.01	201,590.00	5,731,844.00	5,933,434.00	23.5%
4) Other Local Revenue		8600-8799	2,465,711.10	4,559,660.46	7,025,371.56	2,791,539.00	4,701,944.00	7,493,483.00	6.7%
5) TOTAL REVENUES			13,383,397.96	11,126,737.20	24,510,135.16	10,625,570.00	12,710,264.00	23,335,834.00	-4.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,440,177.06	3,458,509.74	5,898,686.80	2,216,359.00	3,443,293.00	5,659,652.00	-4.1%
2) Classified Salaries		2000-2999	3,795,724.14	2,288,299.12	6,084,023.26	3,869,839.00	2,259,337.00	6,129,176.00	0.7%
3) Employee Benefits		3000-3999	2,050,874.81	2,445,212.54	4,496,087.35	2,270,129.00	2,543,603.00	4,813,732.00	7.1%
4) Books and Supplies		4000-4999	470,238.99	459,340.03	929,579.02	497,854.00	221,830.00	719,684.00	-22.6%
5) Services and Other Operating Expenditures		5000-5999	2,131,952.81	2,893,592.45	5,025,545.26	2,293,365.00	3,133,745.00	5,427,110.00	8.0%
6) Capital Outlay		6000-6999	57,327.61	245,760.93	303,088.54	55,000.00	653,342.00	708,342.00	133.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,006,764.00	490,792.87	2,497,556.87	0.00	333,440.00	333,440.00	-86.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(894,707.08)	796,285.74	(98,421.34)	(1,373,623.00)	1,270,179.00	(103,444.00)	5.1%
9) TOTAL EXPENDITURES			12,058,352.34	13,077,793.42	25,136,145.76	9,828,923.00	13,858,769.00	23,687,692.00	-5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,325,045.62	(1,951,056.22)	(626,010.60)	796,647.00	(1,148,505.00)	(351,858.00)	-43.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	68,673.31	0.00	68,673.31	15,000.00	0.00	15,000.00	-78.2%
b) Transfers Out		7600-7629	246,016.85	60,000.00	306,016.85	328,772.00	60,000.00	388,772.00	27.0%
2) Other Sources/Uses									
a) Sources		8930-8979	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,142,157.56)	1,142,157.56	0.00	(1,148,511.00)	1,148,511.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,319,401.10)	1,082,157.56	(237,243.54)	(1,462,283.00)	1,088,511.00	(373,772.00)	57.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,644.52	(868,898.66)	(863,254.14)	(665,636.00)	(59,994.00)	(725,630.00)	-15.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,731,489.88	2,906,605.44	6,638,095.32	3,737,134.40	2,037,706.78	5,774,841.18	-13.0%
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)			3,731,489.88	2,906,605.44	6,638,095.32	3,737,134.40	2,037,706.78	5,774,841.18	-13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,731,489.88	2,906,605.44	6,638,095.32	3,737,134.40	2,037,706.78	5,774,841.18	-13.0%
2) Ending Balance, June 30 (E + F1e)			3,737,134.40	2,037,706.78	5,774,841.18	3,071,498.40	1,977,712.78	5,049,211.18	-12.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,332.00	0.00	27,332.00	25,750.00	0.00	25,750.00	-5.8%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	100,788.12	40.00	100,828.12	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	2,037,667.20	2,037,667.20	0.00	2,043,279.38	2,043,279.38	0.3%
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			2,786,734.52	0.00	2,786,734.52	2,782,618.84	0.00	2,782,618.84	-0.1%
15-16 Excess Property Taxes	0000	9780	2,755,831.00		2,755,831.00				
15-16 Sipe Safety Carry Over	0000	9780	9,815.68		9,815.68				
15-16 Lottery Carry Over	1100	9780	21,087.84		21,087.84				
15-16 Excess Property Taxes	0000	9780				2,755,831.00		2,755,831.00	
15-16 Lottery Carry Over	1100	9780				26,787.84		26,787.84	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	822,279.76	0.00	322,279.76	263,129.56	0.00	263,129.56	-68.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.42)	(0.42)	0.00	(65,566.60)	(65,566.60)	#####

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,696,540.05	885,255.71	5,581,795.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	63,193.37	0.00	63,193.37				
c) in Revolving Fund		9130	27,332.00	0.00	27,332.00				
d) with Fiscal Agent		9135	0.00	1,094,872.26	1,094,872.26				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	132,705.87	2,935,165.22	3,067,871.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	100,788.12	40.00	100,828.12				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			5,020,559.41	4,915,333.19	9,935,892.60				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,283,425.01	1,261,103.27	2,544,528.28				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,616,523.14	1,616,523.14				
6) TOTAL LIABILITIES			1,283,425.01	2,877,626.41	4,161,051.42				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2015-16 Unaudited Actuals		2016-17 Budget		% Diff Column C & F			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)		Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)
			3,737,134.40	2,037,706.78	5,774,841.18			

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment		8011	816,785.00	0.00	816,785.00	816,785.00	0.00	816,785.00	0.0%
State Aid - Current Year		8012	32,916.00	0.00	32,916.00	39,664.00	0.00	39,664.00	20.5%
Education Protection Account State Aid - Current Year		8019	(32,149.00)	0.00	(32,149.00)	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	138,872.42	0.00	138,872.42	(2,610,679.00)	0.00	(2,610,679.00)	-1979.9%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	18,893,760.19	0.00	18,893,760.19	18,867,880.00	0.00	18,867,880.00	-0.1%
Secured Roll Taxes		8042	440,274.14	0.00	440,274.14	428,698.00	0.00	428,698.00	-2.6%
Unsecured Roll Taxes		8043	(17,049.29)	0.00	(17,049.29)	(3,175.00)	0.00	(3,175.00)	-81.4%
Prior Years' Taxes		8044	439,294.57	0.00	439,294.57	419,000.00	0.00	419,000.00	-4.6%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	66,187.86	0.00	66,187.86	64,390.00	0.00	64,390.00	-2.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			20,778,891.89	0.00	20,778,891.89	18,022,563.00	0.00	18,022,563.00	-13.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(10,434,928.00)	377,536.00	(10,057,392.00)	(10,390,122.00)	483,348.00	(9,906,774.00)	-1.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			10,343,963.89	377,536.00	10,721,499.89	7,632,441.00	483,348.00	8,115,789.00	-24.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	36,245.00	36,245.00	0.00	31,964.00	31,964.00	-11.8%
Special Education Discretionary Grants		8182	0.00	560,993.91	560,993.91	0.00	565,526.00	565,526.00	0.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	447,537.00	447,537.00	0.00	312,440.00	312,440.00	-30.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		725,873.50	725,873.50		590,478.00	590,478.00	-18.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		78,916.86	78,916.86		93,049.00	93,049.00	17.9%
NCLB: Title II, Part A, Teacher Quality	4035	8290		19,977.00	19,977.00		16,923.00	16,923.00	-15.3%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		15,838.00	15,838.00		12,445.00	12,445.00	-21.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	74,795.43	74,795.43	0.00	170,303.00	170,303.00	127.7%
<b>TOTAL FEDERAL REVENUE</b>			0.00	1,960,176.70	1,960,176.70	0.00	1,793,128.00	1,793,128.00	-8.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		939,451.00	939,451.00		852,911.00	852,911.00	-9.2%
Prior Years	6500	8319		1,981.10	1,981.10		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	535,764.00	535,764.00	0.00	536,367.00	536,367.00	0.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	539,067.00	0.00	539,067.00	100,000.00	0.00	100,000.00	-81.4%
Lottery - Unrestricted and Instructional Materials		8560	15,202.17	6,915.86	22,118.03	20,000.00	8,500.00	28,500.00	28.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		67,409.00	67,409.00		60,000.00	60,000.00	-11.0%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			163,532.00	New
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	19,453.80	2,677,843.08	2,697,296.88	81,590.00	4,110,534.00	4,192,124.00	55.4%
<b>TOTAL_OTHER STATE REVENUE</b>			<b>573,722.97</b>	<b>4,229,364.04</b>	<b>4,803,087.01</b>	<b>201,590.00</b>	<b>5,731,844.00</b>	<b>5,933,434.00</b>	<b>23.5%</b>



Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll		8615	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.0%
Other		8625	347,771.96	0.00	0.00	344,342.00	-1.0%
Community Redevelopment Funds		8629	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF Deduction		8631	4,488.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from		8632	0.00	0.00	0.00	0.00	0.0%
Delinquent Non-LCFF		8634	33,464.54	0.00	0.00	38,909.00	16.3%
Taxes		8639	21,313.18	0.00	0.00	24,186.00	13.5%
Sales		8650	79,555.86	0.00	0.00	76,500.00	-3.8%
Sale of Equipment/Supplies		8660	44,551.29	6,251.65	50,802.94	45,000.00	-11.4%
Sale of Publications		8662	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8671	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8672	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8675	0.00	0.00	0.00	0.00	0.0%
Interest		8677	465,433.79	206,666.25	672,100.04	553,510.00	49.8%
Net Increase (Decrease) in the Fair Value		8681	0.00	0.00	0.00	0.00	0.0%
of Investments		8689	1,106,415.93	0.00	1,106,415.93	1,507,228.00	36.2%
Fees and Contracts							
Adult Education Fees							
Non-Resident Students							
Transportation Fees From Individuals							
Interagency Services							
Mitigation/Developer Fees							
All Other Fees and Contracts							
Other Local Revenue							
Plus: Misc Funds Non-LCFF							
California Dept of Education							
SACS Financial Reporting Software - 2016.2.0							
File: fund-a (Rev 03/22/2016)							

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	7,331.63	7,331.63		0.00	0.00	-100.0%
All Other Local Revenue		8699	362,716.55	533,195.00	895,911.55	201,864.00	128,709.00	330,573.00	-63.1%
Tuition		8710	0.00	3,806,215.93	3,806,215.93	0.00	4,120,000.00	4,120,000.00	8.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,465,711.10</b>	<b>4,559,660.46</b>	<b>7,025,371.56</b>	<b>2,791,539.00</b>	<b>4,701,944.00</b>	<b>7,493,483.00</b>	<b>6.7%</b>
<b>TOTAL, REVENUES</b>			<b>13,383,397.96</b>	<b>11,126,737.20</b>	<b>24,510,135.16</b>	<b>10,625,570.00</b>	<b>12,710,264.00</b>	<b>23,335,834.00</b>	<b>-4.8%</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,054,980.63	1,908,151.23	2,963,131.86	855,142.00	1,814,388.00	2,669,530.00	-9.9%
Certificated Pupil Support Salaries		1200	67,680.88	131,834.89	199,515.77	91,968.00	250,663.00	342,631.00	71.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,150,427.30	796,548.77	1,946,976.07	1,214,838.00	729,696.00	1,944,534.00	-0.1%
Other Certificated Salaries		1900	167,088.25	621,974.85	789,063.10	54,411.00	648,546.00	702,957.00	-10.9%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>2,440,177.06</b>	<b>3,458,509.74</b>	<b>5,898,686.80</b>	<b>2,216,359.00</b>	<b>3,443,293.00</b>	<b>5,659,652.00</b>	<b>-4.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	11,884.99	639,915.91	651,800.90	0.00	580,115.00	580,115.00	-11.0%
Classified Support Salaries		2200	288,765.60	456,665.63	745,431.23	295,390.00	430,297.00	725,687.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	1,357,986.53	162,720.43	1,520,706.96	1,305,348.00	166,606.00	1,471,954.00	-3.2%
Clerical, Technical and Office Salaries		2400	1,816,495.57	507,440.31	2,323,935.88	1,970,604.00	523,151.00	2,493,755.00	7.3%
Other Classified Salaries		2900	320,591.45	521,556.84	842,148.29	298,497.00	559,168.00	857,665.00	1.8%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>3,795,724.14</b>	<b>2,288,299.12</b>	<b>6,084,023.26</b>	<b>3,869,839.00</b>	<b>2,259,337.00</b>	<b>6,129,176.00</b>	<b>0.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	227,924.77	743,802.30	971,727.07	275,488.00	723,590.00	999,078.00	2.8%
PERS		3201-3202	438,141.91	259,712.90	697,854.81	540,475.00	288,542.00	829,017.00	18.8%
OASDI/Medicare/Alternative		3301-3302	84,865.72	82,228.83	167,094.55	97,378.00	81,557.00	178,935.00	7.1%
Health and Welfare Benefits		3401-3402	796,580.72	682,492.97	1,479,073.69	848,689.00	751,949.00	1,600,638.00	8.2%
Unemployment Insurance		3501-3502	2,885.61	2,708.89	5,594.50	3,795.00	2,801.00	6,596.00	17.9%
Workers' Compensation		3601-3602	263,617.05	248,236.37	511,853.42	296,470.00	274,919.00	571,389.00	11.6%
OPEB, Allocated		3701-3702	236,859.03	426,030.28	662,889.31	207,834.00	420,245.00	628,079.00	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>2,050,874.81</b>	<b>2,445,212.54</b>	<b>4,496,087.35</b>	<b>2,270,129.00</b>	<b>2,543,603.00</b>	<b>4,813,732.00</b>	<b>7.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	11,381.72	86,401.41	97,783.13	5,899.00	8,500.00	14,399.00	-85.3%
Books and Other Reference Materials		4200	166.39	47.88	214.27	309.00	0.00	309.00	44.2%
Materials and Supplies		4300	324,703.42	263,051.45	587,754.87	379,649.00	199,408.00	579,057.00	-1.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	89,372.58	108,468.29	197,840.87	46,997.00	13,922.00	60,919.00	-69.2%
Food		4700	44,614.88	1,371.00	45,985.88	65,000.00	0.00	65,000.00	41.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			470,238.99	459,340.03	929,579.02	497,854.00	221,830.00	719,684.00	-22.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	637,808.94	637,808.94	0.00	741,142.00	741,142.00	16.2%
Travel and Conferences		5200	215,711.42	271,259.23	486,970.65	134,615.00	270,010.00	404,625.00	-16.9%
Dues and Memberships		5300	61,043.23	30,764.09	91,807.32	64,238.00	16,546.00	80,784.00	-12.0%
Insurance		5400 - 5450	44,311.01	2,829.42	47,140.43	51,851.00	1,169.00	53,020.00	12.5%
Operations and Housekeeping Services		5500	254,990.59	96,025.89	351,016.48	310,800.00	99,172.00	409,972.00	16.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	198,055.18	255,802.80	453,857.98	243,220.00	(54,857.00)	188,363.00	-58.5%
Transfers of Direct Costs		5710	(33,540.82)	33,540.82	0.00	(14,764.00)	14,764.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,261.98)	974.37	(2,287.61)	(2,400.00)	0.00	(2,400.00)	4.9%
Professional/Consulting Services and Operating Expenditures		5800	1,283,443.76	1,543,730.92	2,827,174.68	1,330,466.00	2,015,319.00	3,345,785.00	18.3%
Communications		5900	111,200.42	20,855.97	132,056.39	175,339.00	30,480.00	205,819.00	55.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,131,952.81	2,893,592.45	5,025,545.26	2,293,365.00	3,133,745.00	5,427,110.00	8.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	95,111.18	95,111.18	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	137,900.51	137,900.51	0.00	263,342.00	263,342.00	91.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,719.94	12,749.24	63,469.18	50,000.00	390,000.00	440,000.00	593.2%
Equipment Replacement		6500	6,607.67	0.00	6,607.67	5,000.00	0.00	5,000.00	-24.3%
<b>TOTAL CAPITAL OUTLAY</b>			<b>57,327.61</b>	<b>245,760.93</b>	<b>303,088.54</b>	<b>55,000.00</b>	<b>653,342.00</b>	<b>708,342.00</b>	<b>133.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	454,868.63	454,868.63	0.00	312,440.00	312,440.00	-31.3%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	14,924.24	14,924.24	0.00	0.00	0.00	-100.0%
All Other Transfers			0.00	14,924.24	14,924.24	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	2,006,764.00	0.00	2,006,764.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	21,000.00	21,000.00	0.00	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,006,764.00	490,792.87	2,497,556.87	0.00	333,440.00	333,440.00	-86.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(796,285.15)	796,285.74	0.59	(1,270,179.00)	1,270,179.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(98,421.93)	0.00	(98,421.93)	(103,444.00)	0.00	(103,444.00)	5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(894,707.08)	796,285.74	(98,421.34)	(1,373,623.00)	1,270,179.00	(103,444.00)	5.1%
TOTAL EXPENDITURES			12,058,352.34	13,077,793.42	25,136,145.76	9,828,923.00	13,858,769.00	23,687,692.00	-5.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	68,673.31	0.00	68,673.31	15,000.00	0.00	15,000.00	-78.2%
(a) TOTAL, INTERFUND TRANSFERS IN			68,673.31	0.00	68,673.31	15,000.00	0.00	15,000.00	-78.2%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	246,016.85	0.00	246,016.85	328,772.00	0.00	328,772.00	33.6%
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			246,016.85	60,000.00	306,016.85	328,772.00	60,000.00	388,772.00	27.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>CONTRIBUTIONS</b>										
Contributions from Unrestricted Revenues		8980	(1,142,518.56)	1,142,518.56	0.00	(1,148,511.00)	1,148,511.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	361.00	(361.00)	0.00	0.00	0.00	0.00	0.0%	
(e) TOTAL CONTRIBUTIONS			(1,142,157.56)	1,142,157.56	0.00	(1,148,511.00)	1,148,511.00	0.00	0.0%	
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,319,401.10)	1,082,157.56	(237,243.54)	(1,462,283.00)	1,088,511.00	(373,772.00)	57.5%	



Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,343,963.89	377,536.00	10,721,499.89	7,632,441.00	483,348.00	8,115,789.00	-24.3%
2) Federal Revenue		8100-8299	0.00	1,960,176.70	1,960,176.70	0.00	1,793,128.00	1,793,128.00	-8.5%
3) Other State Revenue		8300-8599	573,722.97	4,229,364.04	4,803,087.01	201,590.00	5,731,844.00	5,933,434.00	23.5%
4) Other Local Revenue		8600-8799	2,465,711.10	4,559,660.46	7,025,371.56	2,791,539.00	4,701,944.00	7,493,483.00	6.7%
5) TOTAL REVENUES			13,383,397.96	11,126,737.20	24,510,135.16	10,625,570.00	12,710,264.00	23,335,834.00	-4.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,265,602.79	5,458,038.44	6,723,641.23	1,170,791.00	6,665,783.00	7,836,574.00	16.6%
2) Instruction - Related Services	2000-2999		2,941,384.80	3,272,253.45	6,213,638.25	2,589,771.00	2,855,604.00	5,445,375.00	-12.4%
3) Pupil Services	3000-3999		705,220.41	1,825,399.29	2,530,619.70	786,609.00	2,108,795.00	2,895,404.00	14.4%
4) Ancillary Services	4000-4999		650,752.88	0.00	650,752.88	697,768.00	0.00	697,768.00	7.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		185,397.98	0.00	185,397.98	177,398.00	0.00	177,398.00	-4.3%
7) General Administration	7000-7999		3,336,430.03	815,165.01	4,151,595.04	3,266,675.00	1,290,098.00	4,556,773.00	9.8%
8) Plant Services	8000-8999		966,799.45	1,216,144.36	2,182,943.81	1,139,911.00	605,049.00	1,744,960.00	-20.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,006,764.00	490,792.87	2,497,556.87	0.00	333,440.00	333,440.00	-86.6%
10) TOTAL EXPENDITURES			12,058,352.34	13,077,793.42	25,136,145.76	9,828,923.00	13,858,769.00	23,687,692.00	-5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			1,325,045.62	(1,951,056.22)	(626,010.60)	796,647.00	(1,148,505.00)	(351,858.00)	-43.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	68,673.31	0.00	68,673.31	15,000.00	0.00	15,000.00	-78.2%
b) Transfers Out		7600-7629	246,016.85	60,000.00	306,016.85	328,772.00	60,000.00	388,772.00	27.0%
2) Other Sources/Uses									
a) Sources		8930-8979	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,142,157.56)	1,142,157.56	0.00	(1,148,511.00)	1,148,511.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,319,401.10)	1,082,157.56	(237,243.54)	(1,462,283.00)	1,088,511.00	(373,772.00)	57.5%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,644.52	(868,898.66)	(863,254.14)	(665,636.00)	(59,994.00)	(725,630.00)	-15.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,731,489.88	2,906,605.44	6,638,095.32	3,737,134.40	2,037,706.78	5,774,841.18	-13.0%
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)			3,731,489.88	2,906,605.44	6,638,095.32	3,737,134.40	2,037,706.78	5,774,841.18	-13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,731,489.88	2,906,605.44	6,638,095.32	3,737,134.40	2,037,706.78	5,774,841.18	-13.0%
2) Ending Balance, June 30 (E + F1e)			3,737,134.40	2,037,706.78	5,774,841.18	3,071,498.40	1,977,712.78	5,049,211.18	-12.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	27,332.00	0.00	27,332.00	25,750.00	0.00	25,750.00	-5.8%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	100,788.12	40.00	100,828.12	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,037,667.20	2,037,667.20	0.00	2,043,279.38	2,043,279.38	0.3%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,786,734.52	0.00	2,786,734.52	2,782,618.84	0.00	2,782,618.84	-0.1%
15-16 Excess Property Taxes	0000	9780	2,755,831.00		2,755,831.00				
15-16 Sipe Safety Carry Over	0000	9780	9,815.68		9,815.68				
15-16 Lottery Carry Over	1100	9780	21,087.84		21,087.84				
15-16 Excess Property Taxes	0000	9780				2,755,831.00		2,755,831.00	
15-16 Lottery Carry Over	1100	9780				26,787.84		26,787.84	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	822,279.76	0.00	822,279.76	263,129.56	0.00	263,129.56	-68.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.42)	(0.42)	0.00	(65,566.60)	(65,566.60)	#####

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	193,163.06	193,163.06
6230	California Clean Energy Jobs Act	55,497.00	55,497.00
6300	Lottery: Instructional Materials	1,428.35	1,428.35
6382	California Career Pathways Trust	0.47	0.47
6500	Special Education	319,669.82	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	85,979.55	85,979.55
6512	Special Ed: Mental Health Services	87,063.14	87,063.14
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	1,837.68	1,837.68
9010	Other Restricted Local	1,293,028.13	1,618,310.13
Total, Restricted Balance		2,037,667.20	2,043,279.38







Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,400,588.00	6,397,284.00	-0.1%
3) Other State Revenue		8300-8599	7,787,804.90	7,774,624.00	-0.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,188,392.90	14,171,908.00	-0.1%
<b>B. EXPENDITURES</b>					
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	14,295,429.86	14,171,908.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,295,429.86	14,171,908.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(107,036.96)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(107,036.96)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,121.23	108,084.27	-49.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,121.23	108,084.27	-49.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,121.23	108,084.27	-49.8%
2) Ending Balance, June 30 (E + F1e)			108,084.27	108,084.27	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			108,088.09	108,088.09	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	(3.82)	(3.82)	0.0%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,730,749.13		
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	1,842,649.41		
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			3,573,398.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,465,314.27		
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			3,465,314.27		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			108,084.27		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	6,400,588.00	6,397,284.00	-0.1%
<b>TOTAL, FEDERAL REVENUE</b>			6,400,588.00	6,397,284.00	-0.1%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	5,858,107.00	6,153,708.00	5.0%
Prior Years	6500	8319	340,638.90	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,589,059.00	1,620,916.00	2.0%
<b>TOTAL, OTHER STATE REVENUE</b>			7,787,804.90	7,774,624.00	-0.2%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			14,188,392.90	14,171,908.00	-0.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,953,402.00	7,986,236.00	0.4%
To County Offices		7212	36,245.00	31,964.00	-11.8%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	6,305,782.86	6,153,708.00	-2.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>14,295,429.86</b>	<b>14,171,908.00</b>	<b>-0.9%</b>
<b>TOTAL EXPENDITURES</b>			<b>14,295,429.86</b>	<b>14,171,908.00</b>	<b>-0.9%</b>

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,400,588.00	6,397,284.00	-0.1%
3) Other State Revenue		8300-8599	7,787,804.90	7,774,624.00	-0.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,188,392.90	14,171,908.00	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,295,429.86	14,171,908.00	-0.9%
10) TOTAL, EXPENDITURES			14,295,429.86	14,171,908.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(107,036.96)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(107,036.96)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,121.23	108,084.27	-49.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,121.23	108,084.27	-49.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,121.23	108,084.27	-49.8%
2) Ending Balance, June 30 (E + F1e)			108,084.27	108,084.27	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			108,088.09	108,088.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3.82)	(3.82)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
6500	Special Education	108,088.09	108,088.09
<b>Total, Restricted Balance</b>		<b>108,088.09</b>	<b>108,088.09</b>







Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,899.71	39,415.00	19.8%
3) Other State Revenue		8300-8599	809,561.34	693,950.00	-14.3%
4) Other Local Revenue		8600-8799	406,348.85	389,449.00	-4.2%
5) TOTAL, REVENUES			1,248,807.90	1,122,814.00	-10.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	454,225.66	451,937.00	-0.5%
2) Classified Salaries		2000-2999	364,889.99	345,455.00	-5.3%
3) Employee Benefits		3000-3999	388,373.41	463,292.00	19.3%
4) Books and Supplies		4000-4999	47,469.92	53,015.00	11.7%
5) Services and Other Operating Expenditures		5000-5999	169,117.72	34,443.00	-79.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,421.93	103,444.00	5.1%
9) TOTAL, EXPENDITURES			1,522,498.63	1,451,586.00	-4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(273,690.73)	(328,772.00)	20.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	246,016.85	328,772.00	33.6%
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			246,016.85	328,772.00	33.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,673.88)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,748.39	9,074.51	-75.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,748.39	9,074.51	-75.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,748.39	9,074.51	-75.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			9,074.51	9,074.51	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(115,230.33)		
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	143,128.91		
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			27,898.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	17,583.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,240.68		
6) TOTAL, LIABILITIES			18,824.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,074.51		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	32,899.71	39,415.00	19.8%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>32,899.71</b>	<b>39,415.00</b>	<b>19.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,028.94	3,300.00	8.9%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	639,811.00	665,623.00	4.0%
All Other State Revenue	All Other	8590	166,721.40	25,027.00	-85.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>809,561.34</b>	<b>693,950.00</b>	<b>-14.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	200.81	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	363,649.00	363,649.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	42,497.04	25,800.00	-39.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>406,346.85</b>	<b>389,449.00</b>	<b>-4.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,248,807.90</b>	<b>1,122,814.00</b>	<b>-10.1%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	342,805.79	345,016.00	0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	111,419.87	106,921.00	-4.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>454,225.66</b>	<b>451,937.00</b>	<b>-0.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	216,616.02	192,526.00	-11.1%
Classified Support Salaries		2200	94,532.30	92,456.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,741.67	60,473.00	12.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>364,889.99</b>	<b>345,455.00</b>	<b>-5.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	67,080.47	77,796.00	16.0%
PERS		3201-3202	47,775.26	43,108.00	-9.8%
OASDI/Medicare/Alternative		3301-3302	11,077.54	11,492.00	3.7%
Health and Welfare Benefits		3401-3402	174,658.80	241,058.00	38.0%
Unemployment Insurance		3501-3502	363.39	385.00	5.9%
Workers' Compensation		3601-3602	33,133.53	37,838.00	14.2%
OPEB, Allocated		3701-3702	54,284.42	51,615.00	-4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>388,373.41</b>	<b>463,292.00</b>	<b>19.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,208.31	26,015.00	-4.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	20,261.61	27,000.00	33.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>47,469.92</b>	<b>53,015.00</b>	<b>11.7%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	128,058.00	0.00	-100.0%
Travel and Conferences		5200	5,911.55	6,900.00	16.7%
Dues and Memberships		5300	60.00	100.00	66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,042.69	15,510.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,933.09	2,000.00	3.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,287.61	2,400.00	4.9%
Professional/Consulting Services and Operating Expenditures		5800	14,052.98	5,200.00	-63.0%
Communications		5900	1,771.80	2,333.00	31.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>169,117.72</b>	<b>34,443.00</b>	<b>-79.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	98,421.93	103,444.00	5.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>98,421.93</b>	<b>103,444.00</b>	<b>5.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,522,498.63</b>	<b>1,451,586.00</b>	<b>-4.7%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	246,016.85	328,772.00	33.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>246,016.85</b>	<b>328,772.00</b>	<b>33.6%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>246,016.85</b>	<b>328,772.00</b>	<b>33.6%</b>

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,899.71	39,415.00	19.8%
3) Other State Revenue		8300-8599	809,561.34	693,950.00	-14.3%
4) Other Local Revenue		8600-8799	406,346.85	389,449.00	-4.2%
5) TOTAL, REVENUES			1,248,807.90	1,122,814.00	-10.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		20,261.61	27,000.00	33.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,241,357.38	1,158,844.00	-6.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		98,421.93	103,444.00	5.1%
8) Plant Services	8000-8999		162,457.71	162,298.00	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,522,498.63	1,451,586.00	-4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(273,690.73)	(328,772.00)	20.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	246,016.85	328,772.00	33.6%
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			246,016.85	328,772.00	33.6%



Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,673.88)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,748.39	9,074.51	-75.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,748.39	9,074.51	-75.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,748.39	9,074.51	-75.3%
2) Ending Balance, June 30 (E + F1e)			9,074.51	9,074.51	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			9,074.51	9,074.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Gen	4,152.02	4,152.02
9010	Other Restricted Local	4,922.49	4,922.49
Total, Restricted Balance		<u>9,074.51</u>	<u>9,074.51</u>





Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3.31	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			(3.31)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3.31)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.31	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.31	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.31	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			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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	3.31	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			3.31	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3.31)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3.31	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			(3.31)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3.31)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.31	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.31	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.31	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,231.18	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			12,231.18	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	10,396.47	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,396.47	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			1,834.71	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,834.70	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			(1,834.70)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.01	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.01	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.01	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.01	New
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	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	0.01	0.01	0.0%
Fund 16	0000	9780	0.01		
Reserved for Fund 16	0000	9780		0.01	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			0.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.01		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	1,834.70	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	10,396.48	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,231.18</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>12,231.18</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	10,396.47	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>10,396.47</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,396.47</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,834.70	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,834.70</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,231.18	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			12,231.18	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,396.47	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,396.47	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,834.71	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,834.70	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			(1,834.70)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.01	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.01	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.01	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.01	New
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.01	0.01	0.0%
Fund 16	0000	9780	0.01		
Reserved for Fund 16	0000	9780		0.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Unaudited Actuals</b>	<b>2016-17 Budget</b>
	<b>Total, Restricted Balance</b>	<b>0.00</b>	<b>0.00</b>









Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,027.75	2,000.00	-33.9%
5) TOTAL, REVENUES			3,027.75	2,000.00	-33.9%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,027.75	2,000.00	-33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	49,335.54	2,000.00	-95.9%
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			(49,335.54)	(2,000.00)	-95.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,307.79)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	533,787.59	487,479.80	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			533,787.59	487,479.80	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,787.59	487,479.80	-8.7%
2) Ending Balance, June 30 (E + F1e)			487,479.80	487,479.80	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	37,651.43	0.00	-100.0%
Health and Welfare Cap \$165,576.42 (Part c	0000	9780	37,651.43		
DP Banking \$126,903.38 (Part of Economic	0000	9780	0.00		
Health and Welfare Cap \$165,576.42 (Part c	0000	9780		0.00	
DP Banking \$126,903.38	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	449,828.37	487,479.80	8.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	487,479.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			487,479.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			487,479.80		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,027.75	2,000.00	-33.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,027.75</b>	<b>2,000.00</b>	<b>-33.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,027.75</b>	<b>2,000.00</b>	<b>-33.9%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	49,335.54	2,000.00	-95.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			49,335.54	2,000.00	-95.9%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			(49,335.54)	(2,000.00)	-95.9%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,027.75	2,000.00	-33.9%
5) TOTAL, REVENUES			3,027.75	2,000.00	-33.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,027.75	2,000.00	-33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	49,335.54	2,000.00	-95.9%
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			(49,335.54)	(2,000.00)	-95.9%



Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,307.79)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	533,787.59	487,479.80	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			533,787.59	487,479.80	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,787.59	487,479.80	-8.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
Health and Welfare Cap \$165,576.42 (Part c	0000	9780	37,651.43	0.00	-100.0%
DP Banking \$126,903.38 (Part of Economic	0000	9780	0.00		
Health and Welfare Cap \$165,576.42 (Part c	0000	9780		0.00	
DP Banking \$126,903.38	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	449,828.37	487,479.80	8.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%







Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,109.50	9,000.00	-31.3%
5) TOTAL, REVENUES			13,109.50	9,000.00	-31.3%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			13,109.50	9,000.00	-31.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,109.50	9,000.00	-31.3%
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			(13,109.50)	(9,000.00)	-31.3%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86	0.0%
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	2,323,631.86	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,323,631.86	2,323,631.86	0.0%
Reserved for Fund 20 Post Employment	0000	9780	2,323,631.86		
Reserved for Fund 20 Postemployment Ben	0000	9780		2,323,631.86	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,311,156.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
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			2,323,631.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,323,631.86		



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	13,109.50	9,000.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,109.50	9,000.00	-31.3%
<b>TOTAL, REVENUES</b>			13,109.50	9,000.00	-31.3%



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,109.50	9,000.00	-31.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>13,109.50</b>	<b>9,000.00</b>	<b>-31.3%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>(13,109.50)</b>	<b>(9,000.00)</b>	<b>-31.3%</b>



Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,109.50	9,000.00	-31.3%
5) TOTAL, REVENUES			13,109.50	9,000.00	-31.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,109.50	9,000.00	-31.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,109.50	9,000.00	-31.3%
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			(13,109.50)	(9,000.00)	-31.3%





Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86	0.0%
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	2,323,631.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,323,631.86	2,323,631.86	0.0%
Reserved for Fund 20 Post Employment	0000	9780	2,323,631.86		
Reserved for Fund 20 Postemployment Ben	0000	9780		2,323,631.86	
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
<b>A. REVENUES</b>					
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	13,109.50	9,000.00	-31.3%
5) TOTAL, REVENUES			13,109.50	9,000.00	-31.3%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,109.50	9,000.00	-31.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,109.50	9,000.00	-31.3%
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			(13,109.50)	(9,000.00)	-31.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86	0.0%
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	2,323,631.86	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	2,323,631.86	2,323,631.86	0.0%
Reserved for Fund 20 Post Employment	0000	9780	2,323,631.86		
Reserved for Fund 20 Postemployment Ben	0000	9780		2,323,631.86	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,311,156.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
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		
<b>9) TOTAL, ASSETS</b>			<b>2,323,631.86</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
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		
<b>6) TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,323,631.86		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	13,109.50	9,000.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,109.50</b>	<b>9,000.00</b>	<b>-31.3%</b>
<b>TOTAL, REVENUES</b>			<b>13,109.50</b>	<b>9,000.00</b>	<b>-31.3%</b>



Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,109.50	9,000.00	-31.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>13,109.50</b>	<b>9,000.00</b>	<b>-31.3%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>(13,109.50)</b>	<b>(9,000.00)</b>	<b>-31.3%</b>

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,109.50	9,000.00	-31.3%
<b>5) TOTAL REVENUES</b>			<b>13,109.50</b>	<b>9,000.00</b>	<b>-31.3%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>13,109.50</b>	<b>9,000.00</b>	<b>-31.3%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,109.50	9,000.00	-31.3%
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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>(13,109.50)</b>	<b>(9,000.00)</b>	<b>-31.3%</b>

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,323,631.86	2,323,631.86	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,323,631.86	2,323,631.86	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,323,631.86	2,323,631.86	0.0%
2) Ending Balance, June 30 (E + F1e)					
			2,323,631.86	2,323,631.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	2,323,631.86	2,323,631.86	0.0%
			2,323,631.86		
				2,323,631.86	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,390.26	4,000.00	-8.9%
5) TOTAL, REVENUES			4,390.26	4,000.00	-8.9%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,390.26	4,000.00	-8.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	4,390.26	4,000.00	-8.9%
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			55,609.74	56,000.00	0.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,000.00	60,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	773,989.37	833,989.37	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			773,989.37	833,989.37	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			773,989.37	833,989.37	7.8%
2) Ending Balance, June 30 (E + F1e)			833,989.37	893,989.37	7.2%
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			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	833,989.37	893,989.37	7.2%
Reserved for Fund 40 Capital Outlay Project	0000	9780	833,989.37		
Reserved for Fund 40 Capital Outlay Project	0000	9780		893,989.37	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	833,989.37		
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			833,989.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			833,989.37		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,390.26	4,000.00	-8.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,390.26</b>	<b>4,000.00</b>	<b>-8.9%</b>
<b>TOTAL, REVENUES</b>			<b>4,390.26</b>	<b>4,000.00</b>	<b>-8.9%</b>

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

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,390.26	4,000.00	-8.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>4,390.26</b>	<b>4,000.00</b>	<b>-8.9%</b>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			55,609.74	56,000.00	0.7%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,390.26	4,000.00	-8.9%
5) TOTAL, REVENUES			4,390.26	4,000.00	-8.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,390.26	4,000.00	-8.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	4,390.26	4,000.00	-8.9%
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			55,609.74	56,000.00	0.7%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,000.00	60,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	773,989.37	833,989.37	7.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			773,989.37	833,989.37	7.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			773,989.37	833,989.37	7.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	833,989.37	893,989.37	7.2%
			833,989.37		
		9780		893,989.37	
Reserved for Fund 40 Capital Outlay Project: 0000					
		9780			
Reserved for Fund 40 Capital Outlay Project: 0000					
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	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	30.00	30.22	30.22	35.36	35.36	35.36
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	132.61	135.19	135.19	125.98	125.98	125.98
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>162.61</b>	<b>165.41</b>	<b>165.41</b>	<b>161.34</b>	<b>161.34</b>	<b>161.34</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	35.94	36.30	36.30	35.94	35.94	35.94
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>35.94</b>	<b>36.30</b>	<b>36.30</b>	<b>35.94</b>	<b>35.94</b>	<b>35.94</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>198.55</b>	<b>201.71</b>	<b>201.71</b>	<b>197.28</b>	<b>197.28</b>	<b>197.28</b>
<b>4. Adults in Correctional Facilities</b>				0.00	0.00	0.00
<b>5. County Operations Grant ADA</b>	<b>33,159.20</b>	<b>33,013.75</b>	<b>33,013.75</b>	<b>33,223.42</b>	<b>33,223.42</b>	<b>33,223.42</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,844,354.00		4,844,354.00			4,844,354.00
Work in Progress			0.00	8,540.00		8,540.00
Total capital assets not being depreciated	4,844,354.00	0.00	4,844,354.00	8,540.00	0.00	4,852,894.00
Capital assets being depreciated:						
Land Improvements	318,261.00		318,261.00	95,279.00		413,540.00
Buildings	42,472,048.38		42,472,048.38	137,732.00		42,609,780.38
Equipment	1,920,035.73		1,920,035.73	70,077.00	41,665.00	1,948,447.73
Total capital assets being depreciated	44,710,345.11	0.00	44,710,345.11	303,088.00	41,665.00	44,971,768.11
Accumulated Depreciation for:						
Land Improvements	(83,450.45)		(83,450.45)	(16,006.50)		(99,456.95)
Buildings	(15,463,386.82)		(15,463,386.82)	(1,221,247.00)		(16,684,633.82)
Equipment	(1,484,665.01)		(1,484,665.01)	(99,337.88)		(1,584,002.89)
Total accumulated depreciation	(17,031,502.28)	0.00	(17,031,502.28)	(1,336,591.38)	0.00	(18,368,093.66)
Total capital assets being depreciated, net	27,678,842.83	0.00	27,678,842.83	(1,033,503.38)	41,665.00	26,603,674.45
Governmental activity capital assets, net	32,523,196.83	0.00	32,523,196.83	(1,024,963.38)	41,665.00	31,456,568.45
<b>Business-Type Activities:</b>						
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
Capital assets being depreciated:						
Land Improvements			0.00	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
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
Total capital assets being depreciated, net			0.00			0.00
Business-type activity capital assets, net			0.00			0.00

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Program Name	Title 1	Title 1 Part D	Sp Ed - Local Assistance	Sp Ed - Preschool I	Sp Ed - Preschool Assistance	Sp Ed - Preschool I Local Assistance	Sp Ed - Preschool Mental Health	Sp Ed - Preschool Staff Dev	Sp Ed - Infant Part H	Sp Ed - ADR	Title II - Teacher Quality	Title III - LEP
Resource Code	3010	3025	3310	3315	3320	3327	3345	3385	3395	4035	4203	
Revenue Object	8290	8290	8181	8182	8182	8282	8182	8182	8182	8290	8290/8287	
Indirect Cost Rate	8.60%	8.60%	8.60%	8.60%				8.60%	8.60%	8.60%	2.00%	
Local Description / Notes												
<b>Award</b>												
1. Prior Year Carryover	370,531	4,883	0	0	0	0	0	0	0	4,794	8,660	
2. a. Current Year Award	999,862	93,049	36,245	39,477	39,477	382,796	2,225	62,152	92,845	15,447	14,776	
b. Transferability (NCLB)		0	0	0	0	0	0	0	0	0	0	
c. Adj Current Yr Award (2a+2b)	999,862	93,049	36,245	39,477	39,477	382,796	2,225	62,152	92,845	15,447	14,776	
3. Required Matching Funds / Other								0				
<b>4. Total Available Award (1+2c+3)</b>	<b>1,370,393</b>	<b>97,932</b>	<b>36,245</b>	<b>39,477</b>	<b>39,477</b>	<b>382,796</b>	<b>2,225</b>	<b>62,152</b>	<b>92,845</b>	<b>20,241</b>	<b>23,436</b>	
<b>Revenues</b>												
5. Revenue Deferred Prior Year	0	0	0	0	0	0	0	0	0	4,285	8,660	
6. Cash Received in Current Year	948,103	81,579	36,245	15,581	32,526	382,741	725	31,076	69,155	11,461	0	
7. Contributed Matching Funds	0	0	0	0	0	0	0	0	0	0	0	
<b>8. Total Available (5+6+7)</b>	<b>948,103</b>	<b>81,579</b>	<b>36,245</b>	<b>15,581</b>	<b>32,526</b>	<b>382,741</b>	<b>725</b>	<b>31,076</b>	<b>69,155</b>	<b>15,746</b>	<b>8,659</b>	
<b>Expenditures</b>												
9. Donor-Authorized Expenditures	1,170,659	78,917	36,245	39,477	39,477	382,796	997	62,152	92,845	19,977	18,590	
10. Non Donor-Authorized Expenditures								0	0	0	0	
<b>11. Total Expenditures (9+10)</b>	<b>1,170,659</b>	<b>78,917</b>	<b>36,245</b>	<b>39,477</b>	<b>39,477</b>	<b>382,796</b>	<b>997</b>	<b>62,152</b>	<b>92,845</b>	<b>19,977</b>	<b>18,590</b>	
12. Amounts Included in Line 6 above for Prior Year Adjustments	0	0	0	0	0	0	0	0	0	0	0	
13. Calculation of Deferred Revenue or A/P & A/R amounts (8-9+12)	(222,556)	2,662	0	(23,896)	(6,951)	(55)	(272)	(31,076)	(23,690)	(4,231)		
a. Deferred Revenue	0	2,662	0	0	0	0	0	0	0	0	0	(9,931)
b. Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	
c. Accounts Receivable	222,556		0	23,896	6,951	55	272	31,076	23,690	4,231	9,930	
<b>14. Unused Grant Award Calculation (4-9)</b>	<b>199,734</b>	<b>19,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,228</b>	<b>0</b>	<b>0</b>	<b>264</b>	<b>4,846</b>	
15. If Carryover is allowed, enter line 14 amount here	199,734	19,015	0	0	0	0	1,228	0	0	264	4,846	
<b>16. Reconciliation of Revenue (5+6-13a-13b+13c)</b>	<b>1,170,659</b>	<b>78,917</b>	<b>36,245</b>	<b>39,477</b>	<b>39,477</b>	<b>382,796</b>	<b>997</b>	<b>62,152</b>	<b>92,845</b>	<b>19,977</b>	<b>23,436</b>	





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Program Name	SpEd Infant Discretionary	SELPA Workability WA1	TUPE-Admin	TUPE for Grades Six through Twelve, Cohort G, Tier 1	Creec EEGP	Foster Youth	STRS on Behalf Pension Contribution	STRS on Behalf Pension Contribution	CREEC-SEE Program
Resource Code	6515	6520	6680	6690	7136	7366	7690	7690	7810
Revenue Object	8590	8590	8590	8590	8590	8590	8590	8590	8590
Indirect Cost Rate	8.60%	8.60%							
Local Description / Notes							Fund 01	Fund 12	D2 5016
<b>Award</b>									
1. Prior Year Carryover	12,824	136,314	4,989	43,353		0			
2. a. Current Year Award	7,478		37,500	0	40,486	165,967	396,889	27,398	1,500.00
b. Transferability (NCLB)	0		0			0			0.00
c. Adj Current Y Award (2a+2b)	7,478	0	0	0	40,125	165,967	396,889	27,398	1,500.00
3. Required Matching Funds / Other	8,056		37,500						0.00
<b>4. Total Available Award (1+2c+3)</b>	<b>28,358</b>	<b>136,314</b>	<b>42,489</b>	<b>43,353</b>	<b>40,125</b>	<b>165,967</b>	<b>396,889</b>	<b>27,398</b>	<b>1,500.00</b>
<b>Revenues</b>									
5. Revenue Deferred Prior Year	0			20,853		0			
6. Cash Received in Current Year	12,824	74,700	33,305		20,062	85,176	396,889	27,398	
7. Contributed Matching Funds	8,056				(361)				0.00
<b>8. Total Available (5+6+7)</b>	<b>20,880</b>	<b>74,700</b>	<b>33,305</b>	<b>20,853</b>	<b>19,701</b>	<b>85,176</b>	<b>396,889</b>	<b>27,398</b>	<b>0.00</b>
<b>Expenditures</b>									
9. Donor-Authorized Expenditures	28,358	136,314	38,124	29,285	40,125	157,634	396,889	27,398	1,500.00
10. Non Donor-Authorized Expenditures									
<b>11. Total Expenditures (9+10)</b>	<b>28,358</b>	<b>136,314</b>	<b>38,124</b>	<b>29,285</b>	<b>40,125</b>	<b>157,634</b>	<b>396,889</b>	<b>27,398</b>	<b>1,500.00</b>
12. Amounts Included in Line 6 above for Prior Year Adjustments	0		0	0	0	0			0.00
13. Calculation of Deferred Revenue or A/P & A/R amounts (8-9+12)	(7,478)	(61,614)	(4,819)	(8,432)	(20,424)	(72,458)	0	0	(1,500.00)
a. Deferred Revenue	0	0	0			0	0	0	-
b. Accounts Payable	0		0	0	0	0			-
c. Accounts Receivable	7,478		4,819	8,432	20,063	72,458			1,500.00
<b>14. Unused Grant Award Calculation (4-9)</b>	<b>0</b>	<b>0</b>	<b>4,365</b>	<b>14,068</b>	<b>0</b>	<b>8,333</b>	<b>0</b>	<b>0</b>	<b>-</b>
15. If Carryover is allowed, enter line 14 amount here	0	0	4,365	14,068		8,333	0	0	-
<b>16. Reconciliation of Revenue (5+6-13a-13b+13c)</b>	<b>20,302</b>	<b>74,700</b>	<b>42,489</b>	<b>43,353</b>	<b>40,125</b>	<b>157,634</b>	<b>396,889</b>	<b>27,398</b>	<b>1,500.00</b>

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		FEDERAL AWARDS				STATE AWARDS			
Program Name	Child Nutrition	Medi-Cal - Billing Option	Lottery	Lottery	EPA	Small Rural Sch Achievement	California Clean Energy Jobs Act		
Resource Code	5320	5640	1100	1100	1400	5832	6230		
Revenue Object	8220/8520	8290	8560	8911	8012	8290	8590		
Indirect Cost Rate	8.00%								
Local Description	Fund 12		FD 01	Fund 12		REAP	Prop 39		
<b>Award</b>									
1. Prior Year Restricted Ending Balance	20,207	586,377	77,449			12,124	55,497		
2. Current Year Award	35,929	0	15,202	5,629	32,916	0			
3. Required Matching Funds/Other CFGF/CTGF									
<b>4. Total Available Award (1+2+3)</b>	<b>56,136</b>	<b>586,377</b>	<b>92,651</b>	<b>5,629</b>	<b>32,916</b>	<b>12,124</b>	<b>55,497</b>		
<b>Revenues</b>									
5. Cash Received in Current Year	29,963	0	5,408	5,629	32,916	11,546			
6. Amounts Included in Line 5 for Prior Year Adjustments	0				0	0			
7.a. Accounts Receivable (2-5-6)	5,966	0	9,794	0	0	0	0		
b. Non-Current Accounts Receivable									
c. Current Accounts Receivable (7a-7b)	5,966	0	9,794	0	0	0	0		
8. Contributed Matching Funds					0	0			
<b>9. Total Available (5+7c+8)</b>	<b>35,929</b>	<b>0</b>	<b>15,202</b>	<b>5,629</b>	<b>32,916</b>	<b>11,546</b>	<b>0</b>		
<b>Expenditures</b>									
10. Donor-Authorized Expenditures	51,984	393,214	71,563	5,629	32,916	11,546			
11. Non-Donor Authorized Expenditures	0	0							
<b>12. Total Expenditures (10+11)</b>	<b>51,984</b>	<b>393,214</b>	<b>71,563</b>	<b>5,629</b>	<b>32,916</b>	<b>11,546</b>	<b>0</b>		
<b>Restricted Ending Balance</b>									
<b>13. Current Year (4-10)</b>	<b>4,152</b>	<b>193,163</b>	<b>21,088</b>	<b>0</b>	<b>0</b>	<b>578</b>	<b>55,497</b>		



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Program Name	Educator Effectiveness	Lottery - Instructional Materials	Special Education Total	SpEd Local Assistance	Spec Ed Juv Ct	Spec Ed Infant	SpEd Mental Health
Resource Code	6264	6300	6500	6501	6505	6510	6512
Revenue Object	8590	8560	8311/Various	8590	8311/Various	8311	8590
Indirect Cost Rate			8.60%	8.60%	8.60%	8.60%	
Local Description			Fund 01 & 08	Fund 08	RSP		Fund 01 & 08
<b>Award</b>							
1. Prior Year Restricted Ending Balance		4,856	505,625		0	108,333	20,045
2. Current Year Award	64,968	4,588	5,371,412	10,421	190,748	535,764	418,803
3. Required Matching Funds/Other CFGF/CTGF	2,426				416,851	0	
<b>4. Total Available Award (1+2+3)</b>	<b>67,394</b>	<b>9,444</b>	<b>5,877,037</b>	<b>10,421</b>	<b>607,599</b>	<b>644,097</b>	<b>438,848</b>
<b>Revenues</b>							
5. Cash Received in Current Year		0	5,371,412	0	607,599	535,764	418,803
6. Amounts Included in Line 5 for Prior Year Adjustments						0	0
7.a. Accounts Receivable (2-5-6)	64,968	4,588	0	10,421	(416,851)	0	0
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	64,968	4,588	0	10,421	(416,851)	0	0
8. Contributed Matching Funds							
<b>9. Total Available (5+7c+8)</b>	<b>64,968</b>	<b>4,588</b>	<b>5,371,412</b>	<b>10,421</b>	<b>607,599</b>	<b>535,764</b>	<b>418,803</b>
<b>Expenditures</b>							
10. Donor-Authorized Expenditures	67,394	8,016	5,557,327	1,063	607,599	558,117	351,785
11. Non-Donor Authorized Expenditures							
<b>12. Total Expenditures (10+11)</b>	<b>67,394</b>	<b>8,016</b>	<b>5,557,327</b>	<b>1,063</b>	<b>607,599</b>	<b>558,117</b>	<b>351,785</b>
<b>Restricted Ending Balance</b>							
<b>13. Current Year (4-10)</b>	<b>0</b>	<b>1,428</b>	<b>319,710</b>	<b>9,358</b>	<b>0</b>	<b>85,980</b>	<b>87,063</b>

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Local Awards									
Program Name	Ongoing & Major Maintenance	Parent Funds	REC-PG&E-Trees	College Night	Mock Trial	CHILDREN & FAMILIES - PROP 10	FIRST 5 PRESCHOOLS		
Resource Code	8150	9010	9011	9012	9028	9031	9044		
Revenue Object	8980	8699	8699/8694	8694/8980	8699	8677/8699	8677		
Indirect Cost Rate			8.60%	N/A	0.00%	8.00%	8.00%		
Local Description		Fund 12				Fund 12	Fund 12		
<b>Award</b>									
1. Prior Year Restricted Ending Balance	11,447	4,480	1,241		3,860	12,061			
2. Current Year Award	369,580	8,066	0	10,000	10,160	171,545	192,104		
3. Required Matching Funds/Other CFGF/CTGF				(9,514)		8,102	6,989		
<b>4. Total Available Award (1+2+3)</b>	<b>381,027</b>	<b>12,546</b>	<b>1,241</b>	<b>486</b>	<b>14,020</b>	<b>191,708</b>	<b>199,093</b>		
<b>Revenues</b>									
5. Cash Received in Current Year	369,580	8,068	0	10,000	10,160	191,708	199,093		
6. Amounts Included in Line 5 for									
Prior Year Adjustments									
7.a. Accounts Receivable (2-5-6)	(0)	1,964	0	0	0	(20,163)	(6,989)		
b. Non-Current Accounts Receivable									
c. Current Accounts Receivable (7a-7b)	(0)	1,964	0	0	0	(20,163)	(6,989)		
8. Contributed Matching Funds				(9,514)		8,102			
<b>9. Total Available (5+7c+8)</b>	<b>369,580</b>	<b>10,032</b>	<b>0</b>	<b>486</b>	<b>10,160</b>	<b>179,647</b>	<b>192,104</b>		
<b>Expenditures</b>									
10. Donor-Authorized Expenditures	379,190	7,627		486	9,043	191,705	199,092		
11. Non-Donor Authorized Expenditures									
<b>12. Total Expenditures (10+11)</b>	<b>379,190</b>	<b>7,627</b>	<b>0</b>	<b>486</b>	<b>9,043</b>	<b>191,705</b>	<b>199,092</b>		
<b>Restricted Ending Balance</b>									
<b>13. Current Year (4-10)</b>	<b>1,838</b>	<b>4,919</b>	<b>1,241</b>	<b>0</b>	<b>4,977</b>	<b>3</b>	<b>1</b>		

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Program Name	QZAB REC	Children Services Network	MAA	REGIONAL SCH SUPP AND IMPROVMT	Asset Development-Community Conference	P16 MATH/SCIENCE INITIATIVE	EDUCATION FORECAST
Resource Code	9047	9049	9052	9053	9073	9097	9098
Revenue Object	8990	8699	8677	8677	8699/8990	8694	8694
Indirect Cost Rate			8.60%	8.60%	0.00%		
Local Description			Fund 01 & 08				
<b>Award</b>							
1. Prior Year Restricted Ending Balance	825,639	3,997	269,469		8,274	201	33,198
2. Current Year Award			(215,444)	100,630			10,000
3. Required Matching Funds/Other CFGF/CTGF					(4,511)	(201)	
<b>4. Total Available Award (1+2+3)</b>	<b>825,639</b>	<b>3,997</b>	<b>54,026</b>	<b>100,630</b>	<b>3,763</b>	<b>0</b>	<b>43,198</b>
<b>Revenues</b>							
5. Cash Received in Current Year			(215,444)	68,747			10,000
6. Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	0	0	0	31,883	0	0	0
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	0	0	0	31,883	0	0	0
8. Contributed Matching Funds							
<b>9. Total Available (5+7c+8)</b>	<b>0</b>	<b>0</b>	<b>(215,444)</b>	<b>100,630</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Expenditures</b>							
10. Donor-Authorized Expenditures			16,072	78,240	3,763		9,408
11. Non-Donor Authorized Expenditures							
<b>12. Total Expenditures (10+11)</b>	<b>0</b>	<b>0</b>	<b>16,072</b>	<b>78,240</b>	<b>3,763</b>	<b>0</b>	<b>9,408</b>
<b>Restricted Ending Balance</b>							
<b>13. Current Year (4-10)</b>	<b>825,639</b>	<b>3,997</b>	<b>37,954</b>	<b>22,391</b>	<b>0</b>	<b>0</b>	<b>33,790</b>

2015/16 Unaudited Actuals  
SLO COUNTY OFFICE OF ED.  
REVENUES, AND EXP - ALL FUNDS  
RESTRICTED ENDING BALANCES  
CAT FORM

Program Name	CREEC-LA DEPT OF PUBLIC WORKS	PG&E - Fam Sci Nights STEM	Larry Peterson Scholarship	So Cal Gas Co	AVID Conference	SELPA Storycorps SELPA Community Adv	COE Attendance Peer
Resource Code	9100	9110	9120	9134	9140	9260	9280
Revenue Object	8990	8699	8699/8980	8699	8694/8699	8677	8697/8699
Indirect Cost Rate	8.60%	8.60%		8.60%			
Local Description						Fund 08	
<b>Award</b>							
1. Prior Year Restricted Ending Balance	830	934	0	14,811	14,026	296	
2. Current Year Award			5,795		(1,130)		10,000
3. Required Matching Funds/Other CFGF/CTGF							
<b>4. Total Available Award (1+2+3)</b>	<b>830</b>	<b>934</b>	<b>5,795</b>	<b>14,811</b>	<b>12,896</b>	<b>296</b>	<b>10,000</b>
<b>Revenues</b>							
5. Cash Received in Current Year			5,795				10,000
6. Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	0	0	0	0	0	0	0
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	0	0	0	0	0	0	0
8. Contributed Matching Funds							
<b>9. Total Available (5+7c+8)</b>	<b>0</b>	<b>0</b>	<b>5,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Expenditures</b>							
10. Donor-Authorized Expenditures				4,763	12,896		7,983
11. Non-Donor Authorized Expenditures							
<b>12. Total Expenditures (10+11)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,763</b>	<b>12,896</b>	<b>0</b>	<b>7,983</b>
<b>Restricted Ending Balance</b>							
<b>13. Current Year (4-10)</b>	<b>830</b>	<b>934</b>	<b>5,795</b>	<b>10,048</b>	<b>0</b>	<b>296</b>	<b>2,017</b>

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Program Name	Marceled Foundation - CTE	ECE WORKSHOP ACCOUNT	PREVENTION WORKSHOPS	Ed Tech Professional Development	Youth Advocacy Workshop Acct	ACADEMIC COMPETITIONS
Resource Code	9382	9401	9404	9405	9406	9407
Revenue Object	8694	8699	8980	8699/8980	8699	8980
Indirect Cost Rate		8.60%	8.60%	8.60%	8.60%	
Local Description						
<b>Award</b>						
1. Prior Year Restricted Ending Balance	0	8,027	21	8,772	3,672	3,452
2. Current Year Award	18,000	13,825		44,272	0	
3. Required Matching Funds/Other CFGF/CTGF		(8,457)	(21)	(27,035)		(3,452)
<b>4. Total Available Award (1+2+3)</b>	<b>18,000</b>	<b>13,395</b>	<b>0</b>	<b>26,009</b>	<b>3,672</b>	<b>0</b>
<b>Revenues</b>						
5. Cash Received in Current Year	18,000	13,825		44,272	0	0
6. Amounts Included in Line 5 for Prior Year Adjustments					0	0
7.a. Accounts Receivable (2-5-6)	0	0	0	0	0	0
b. Non-Current Accounts Receivable						
c. Current Accounts Receivable (7a-7b)	0	0	0	0	0	0
8. Contributed Matching Funds		(8,457)		(27,035)		(3,452)
<b>9. Total Available (5+7c+8)</b>	<b>18,000</b>	<b>5,368</b>	<b>0</b>	<b>17,237</b>	<b>0</b>	<b>(3,452)</b>
<b>Expenditures</b>						
10. Donor-Authorized Expenditures	0	10,395		24,009	558	
11. Non-Donor Authorized Expenditures						0
<b>12. Total Expenditures (10+11)</b>	<b>0</b>	<b>10,395</b>	<b>0</b>	<b>24,009</b>	<b>558</b>	<b>0</b>
<b>Restricted Ending Balance</b>						
<b>13. Current Year (4-10)</b>	<b>18,000</b>	<b>3,000</b>	<b>0</b>	<b>2,000</b>	<b>3,115</b>	<b>0</b>

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CAT FORM

Program Name	COUNTY MUSIC PROGRAM	Cal Teach Engl Lrnr CTEL Wkshp	Raising a Reader	Early Learning for All	Microsoft Voucher Prog K12	CREEC CONFERENCE
Resource Code	9408	9413	9417	9418	9450	9490
Revenue Object	8699	8699	8699	8699	8699	8699
Indirect Cost Rate		0.00%	0.00%	8.60%		8.60%
Local Description						
<b>Award</b>						
1. Prior Year Restricted Ending Balance		16,633	19,173	1,530	939	4,193
2. Current Year Award	9,502	12,808	41,690	46,490		
3. Required Matching Funds/Other CFGF/CTGF		(22,982)		1,598		
<b>4. Total Available Award (1+2+3)</b>	<b>9,502</b>	<b>6,459</b>	<b>60,863</b>	<b>49,618</b>	<b>939</b>	<b>4,193</b>
<b>Revenues</b>						
5. Cash Received in Current Year	9,502	12,808	41,690	46,490		
6. Amounts Included in Line 5 for Prior Year Adjustments						
7.a. Accounts Receivable (2-5-6)	0	0	0	0	0	0
b. Non-Current Accounts Receivable						
c. Current Accounts Receivable (7a-7b)	0	0	0	0	0	0
8. Contributed Matching Funds		(22,982)		1,598		
<b>9. Total Available (5+7c+8)</b>	<b>9,502</b>	<b>(10,174)</b>	<b>41,690</b>	<b>48,088</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
10. Donor-Authorized Expenditures	9,476	6,459	32,868	49,618	939	1,260
11. Non-Donor Authorized Expenditures				0		
<b>12. Total Expenditures (10+11)</b>	<b>9,476</b>	<b>6,459</b>	<b>32,868</b>	<b>49,618</b>	<b>939</b>	<b>1,260</b>
<b>Restricted Ending Balance</b>						
<b>13. Current Year (4-10)</b>	<b>26</b>	<b>0</b>	<b>27,995</b>	<b>(0)</b>	<b>0</b>	<b>2,933</b>



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REVENUES, AND EXP - ALL FUNDS  
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Program Name	CTAP	CTAP AB75	ETC-PEG	Discover Bright Futures	Career Technical Education	Facilities	SELPA SpEd Passthru
Resource Code	9510	9511	9515	9535	9634	9694	6500
Revenue Object	8677	8980	8990	8699	8699	8980	8311
Indirect Cost Rate	8.60%	8.60%	0.00%	8.60%		8.60%	n/a
Local Description							Fund 10
<b>Award</b>							
1. Prior Year Restricted Ending Balance	75,773	5,998	41,332			251,366	215,125
2. Current Year Award		0		7,110	230,719	326,795	6,198,746
3. Required Matching Funds/Other CFGF/CTGF		(2,226)					
<b>4. Total Available Award (1+2+3)</b>	<b>75,773</b>	<b>3,772</b>	<b>41,332</b>	<b>7,110</b>	<b>230,719</b>	<b>578,161</b>	<b>6,413,871</b>
<b>Revenues</b>							
5. Cash Received in Current Year				7,110	230,719	326,795	6,198,746
6. Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	0	0	0	0	0	0	0
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	0	0	0	0	0	0	0
8. Contributed Matching Funds		(2,226)					
<b>9. Total Available (5+7c+8)</b>	<b>0</b>	<b>(2,226)</b>	<b>0</b>	<b>7,110</b>	<b>230,719</b>	<b>326,795</b>	<b>6,198,746</b>
<b>Expenditures</b>							
10. Donor-Authorized Expenditures	64,799	3,772	20,636	6,418		555,188	6,305,783
11. Non-Donor Authorized Expenditures							
<b>12. Total Expenditures (10+11)</b>	<b>64,799</b>	<b>3,772</b>	<b>20,636</b>	<b>6,418</b>	<b>0</b>	<b>555,188</b>	<b>6,305,783</b>
<b>Restricted Ending Balance</b>							
<b>13. Current Year (4-10)</b>	<b>10,974</b>	<b>0</b>	<b>20,696</b>	<b>692</b>	<b>230,719</b>	<b>22,974</b>	<b>108,088</b>

2015/16 Unaudited Actuals  
SLO COUNTY OFFICE OF ED  
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CAT FORM

Program Name	SELPA SpEd Mental Health Passthru	Child Development Fund 12 Unrestricted	Unrestricted - Forest Reserve Fund	Unrestricted Capital Outlay Fund 17	Unrestricted Special Reserve for Post Empl Ben	Unrestricted Special Reserve for Cap Outlay
Resource Code	6512	0000	0000	0000	0000	0000
Revenue Object	8587	Various	8287	8660	8660	
Indirect Cost Rate	N/A					
Local Description	Fund 10	Fund 12	Fund 16	Fund 17	Fund 20	
<b>Award</b>						
1. Prior Year Restricted Ending Balance	(4)			533,788	2,323,632	773,989
2. Current Year Award	1,589,059	14,460	12,231	3,028	13,110	64,390
3. Required Matching Funds/Other CFGF/CTGF						
<b>4. Total Available Award (1+2+3)</b>	<b>1,589,055</b>	<b>14,460</b>	<b>12,231</b>	<b>536,816</b>	<b>2,336,741</b>	<b>838,380</b>
<b>Revenues</b>						
5. Cash Received in Current Year	1,087,042			3,028	13,110	64,390
6. Amounts Included in Line 5 for Prior Year Adjustments						
7.a. Accounts Receivable (2-5-6)	502,017	14,460	12,231	0	0	0
b. Non-Current Accounts Receivable						
c. Current Accounts Receivable (7a-7b)	502,017	14,460	12,231	0	0	0
8. Contributed Matching Funds						
<b>9. Total Available (5+7c+8)</b>	<b>1,589,059</b>	<b>14,460</b>	<b>12,231</b>	<b>3,028</b>	<b>13,110</b>	<b>64,390</b>
<b>Expenditures</b>						
10. Donor-Authorized Expenditures	1,589,059	14,460	12,231	49,336	13,110	4,390
11. Non-Donor Authorized Expenditures						
<b>12. Total Expenditures (10+11)</b>	<b>1,589,059</b>	<b>14,460</b>	<b>12,231</b>	<b>49,336</b>	<b>13,110</b>	<b>4,390</b>
<b>Restricted Ending Balance</b>						
<b>13. Current Year (4-10)</b>	<b>(4)</b>	<b>0</b>	<b>0</b>	<b>487,480</b>	<b>2,323,632</b>	<b>833,989</b>







	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable	126,000.00		126,000.00		21,000.00	105,000.00	21,000.00
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		15,230,439.00	15,230,439.00			15,230,439.00	
Net OPEB Obligation	9,383,126.81		9,383,126.81		733,341.71	8,649,785.10	665,507.36
Compensated Absences Payable	267,035.00		267,035.00	54,198.93		321,233.93	
Governmental activities long-term liabilities	9,776,161.81	15,230,439.00	25,006,600.81	54,198.93	754,341.71	24,306,458.03	686,507.36
<b>Business-Type Activities:</b>							
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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	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2014-15 Actual</b>			<b>2015-16 Actual</b>		
(2014-15 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	19,183,829.52		19,183,829.52			20,179,789.69
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)			0.00			0.00
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	19,183,829.52	0.00	19,183,829.52			20,179,789.69
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	189.23		189.23			165.41
5. Other ADA (Preload/Line B4, PY column)	32,416.53		32,416.53			32,360.68
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	<b>Adjustments to 2014-15</b>			<b>Adjustments to 2015-16</b>		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ((Lines A1 divided by A3] times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2015-16 Annual Report</b>			<b>2016-17 Annual Estimate</b>		
CURRENT YEAR PROGRAM ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	165.41		165.41	161.34		161.34
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	165.41	0.00	165.41	161.34	0.00	161.34
	<b>2015-16 P2 Report</b>			<b>2016-17 P2 Estimate</b>		
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			32,360.68			32,583.32
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2015-16 Actual</b>			<b>2016-17 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	138,872.42		138,872.42	(2,610,679.00)		(2,610,679.00)
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	18,893,760.19		18,893,760.19	18,867,880.00		18,867,880.00
5. Unsecured Roll Taxes (Object 8042)	440,274.14		440,274.14	428,698.00		428,698.00
6. Prior Years' Taxes (Object 8043)	(17,049.29)		(17,049.29)	(3,175.00)		(3,175.00)
7. Supplemental Taxes (Object 8044)	439,294.57		439,294.57	419,000.00		419,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	413,959.82		413,959.82	408,732.00		408,732.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	20,309,111.85	0.00	20,309,111.85	17,510,456.00	0.00	17,510,456.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	20,309,111.85	0.00	20,309,111.85	17,510,456.00	0.00	17,510,456.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			171,504.94			192,038.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			171,504.94			192,038.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	849,701.00		849,701.00	856,449.00		856,449.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(32,149.00)		(32,149.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	817,552.00	0.00	817,552.00	856,449.00	0.00	856,449.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	24,510,135.16		24,510,135.16	23,335,834.00		23,335,834.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	50,802.94		50,802.94	45,000.00		45,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2015-16 Actual</b>			<b>2016-17 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A10)			19,183,829.52			20,179,789.69
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.8741			0.9754
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			17,409,145.35			20,740,363.66
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			0.00			0.00
6. Inflation Adjustment			1.0382			1.0537
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9983			1.0069
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			0.00			0.00
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			17,409,145.35			20,740,363.66
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			20,309,111.85			17,510,456.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			856,449.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			42,182.78			35,486.52
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			20,351,294.63			17,545,942.52
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			856,449.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			20,351,294.63			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			171,504.94			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			20,179,789.69			



	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>15. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D14d minus D9; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			2,770,644.34			
<b>16. Apply to Program and Other Services</b> a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	2,770,644.34		2,770,644.34			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			20,179,789.69			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			0.00			
<b>SUMMARY</b>						
<b>17. Adjusted Appropriations Limit</b> (Lines D16c plus D16d)			20,179,789.69			20,740,363.66
<b>18. Appropriations Subject to the Limit</b> (Line D14d)			20,179,789.69			

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

Melissa Abbey, Director of Fiscal Services  
Gann Contact Person

(805) 782-7212  
Contact Phone Number

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**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,565,349.59
- 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) 14,250,558.51

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.98%

**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. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,760,207.23
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	403,789.71
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	27,090.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	4,309.83
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)	209,311.49
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,404,708.26
9. Carry-Forward Adjustment (Part IV, Line F)	48,324.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,453,033.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,710,891.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,198,638.25
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,907,810.76
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	644,145.21
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	185,397.98
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	670,642.53
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)	888,741.89
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)	444,515.25
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)	1,696,986.23
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)	35,094.40
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,296,018.70
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	20,678,883.19

**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)

11.63%

**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](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B18)

11.86%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,404,708.26</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>420,790.49</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (13.43%) times Part III, Line B18); zero if negative	<u>48,324.74</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.43%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.61%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>48,324.74</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>48,324.74</u>

Approved indirect cost rate: 13.43%  
 Highest rate used in any program: 8.61%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	668,391.78	57,481.72	8.60%
01	3025	72,667.86	6,249.00	8.60%
01	3310	33,375.00	2,870.00	8.60%
01	3315	36,351.00	3,126.00	8.60%
01	3320	36,351.00	3,126.00	8.60%
01	3385	57,230.00	4,922.00	8.60%
01	3395	75,062.35	2,858.41	3.81%
01	4035	18,457.00	1,520.00	8.24%
01	4203	15,473.27	364.73	2.36%
01	5630	135,776.39	11,677.00	8.60%
01	5810	10,631.23	914.77	8.60%
01	6264	62,058.35	5,335.65	8.60%
01	6382	1,325,859.60	114,023.93	8.60%
01	6500	5,667,058.80	485,117.93	8.56%
01	6501	978.90	84.18	8.60%
01	6510	513,892.99	44,224.00	8.61%
01	6512	111,473.78	298.14	0.27%
01	6515	26,750.00	1,608.00	6.01%
01	6520	125,544.20	10,769.80	8.58%
01	6680	35,104.10	3,019.90	8.60%
01	6690	26,965.32	2,319.68	8.60%
01	7135	36,981.57	3,143.43	8.50%
01	7366	145,151.42	12,483.00	8.60%
01	7810	1,382.49	117.51	8.50%
01	9010	589,075.22	18,630.96	3.16%
12	5320	48,133.00	3,851.00	8.00%
12	6052	936.93	74.95	8.00%
12	6105	819,704.08	65,576.00	8.00%
12	6127	9,494.00	759.52	8.00%
12	9010	370,263.89	28,160.46	7.61%







Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	77,448.63		2,528.30	79,976.93
2. State Lottery Revenue	8560	15,202.17		6,915.86	22,118.03
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		92,650.80	0.00	9,444.16	102,094.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	37,441.87		8,015.81	45,457.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	34,121.09			34,121.09
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)		71,562.96	0.00	8,015.81	79,578.77
<b>ENDING BALANCE</b> (Must equal Line A6 minus Line B12)	979Z	21,087.84	0.00	1,428.35	22,516.19
<b>D. COMMENTS:</b>					

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.

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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	25,442,162.61
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,347,988.64
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	303,088.54
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	2,014,095.63
5. Interfund Transfers Out	All	9300	7600-7629	306,016.85
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	54,014.72
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,806,215.93
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,504,431.67
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				16,589,742.30

<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		165.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		100,294.68
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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.)	14,115,257.61	74,593.13
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)	14,115,257.61	74,593.13
B. Required effort (Line A.2 times 90%)	12,703,731.85	67,133.82
C. Current year expenditures (Line I.E and Line II.B)	16,589,742.30	100,294.68
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%



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

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	----- 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)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0080 and 9000 (will be allocated based on factors input)</b>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	45,592.57	0.00	(65.76)	0.00	997,290.85	0.00	0.00
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	9.87	0.00	9.87	0.00	10.00		
3550 Community Day Schools							
3600 Juvenile Courts	3.25	0.00	3.25	0.00	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							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	25.19	0.00	25.19	0.00	1.00		
6000 ROC/P					8.00		
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	8.81	0.00	8.81	0.00	9.00		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	47.12	0.00	47.12	0.00	30.00	0.00	0.00

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	7,725.75	0.00	7,725.75	1,083.29		8,809.04
3100	Alternative Schools	87,437.81	0.00	87,437.81	12,260.37		99,698.18
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	3,391,068.04	341,966.57	3,733,034.61	523,439.29		4,256,473.90
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	557,824.97	69,626.17	627,451.14	87,980.05		715,431.19
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,341,091.67	0.00	1,341,091.67	188,045.42		1,529,137.09
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	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	756,208.49	33,243.03	789,451.52	110,695.45		900,146.97
5000-5999	Special Education	8,042,665.96	290,282.53	8,332,948.49	1,168,430.81		9,501,379.30
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	10,104.85	0.00	10,104.85	1,416.88		11,521.73
7150	Nonagency - Other	42,619.87	0.00	42,619.87	5,976.08		48,595.95
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	4,044,302.74	0.00	4,044,302.74	567,084.74		4,611,387.48
<b>Other Costs</b>							
----	Food Services					94,909.93	94,909.93
----	Enterprise					185,397.98	185,397.98
----	Facilities Acquisition & Construction					241,551.69	241,551.69
----	Other Outgo					2,803,573.72	2,803,573.72
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		307,699.38	307,699.38	224,870.42		532,569.80
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(98,421.93)		(98,421.93)
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	18,281,050.15	1,042,817.68	19,323,867.83	2,792,860.87	3,325,433.32	25,442,162.02

County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
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	0.00	7,725.75	0.00	0.00	0.00	0.00	0.00			0.00	0.00	7,725.75
3100	Alternative Schools	7,555.13	67,774.00	0.00	12,021.18	87.50	0.00	0.00			0.00	0.00	87,437.81
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	1,188,279.93	340,608.75	0.00	864,833.94	521,466.96	0.00	0.00			475,878.46	0.00	3,391,068.04
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	443,568.78	513.71	0.00	24,511.82	89,230.66	0.00	0.00			0.00	0.00	557,824.97
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	944,401.91	396,689.76	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,341,091.67
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,139,835.48	1,236,935.18	662.32	511,079.51	1,791,386.27	0.00	650,752.88			105,455.61	35,094.40	8,042,665.96
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	10,048.10	0.00	56.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,104.85
7150	Nonagency - Other	0.00	42,619.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,619.87
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		2,219,495.15	432,535.65	0.00	33,538.38	0.00	0.00			0.00	0.00	4,044,302.74
<b>Total Direct Charged Costs</b>		6,723,641.23	4,322,410.27	433,197.97	1,412,503.20	2,435,709.77	0.00	650,752.88	0.00	1,358,733.56	909,006.87	35,094.40	18,281,050.15

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3500	County Community Schools	9,536.29	332,430.28	0.00	341,966.57	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	3,140.11	66,486.06	0.00	69,626.17	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	0.00	33,243.03	0.00	33,243.03	
5000-5999	Special Education (allocated to 5001)	24,338.30	265,944.23	0.00	290,282.53	
6000	ROC/P	0.00	0.00	0.00	0.00	
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
8600	County Services to Districts	0.00	0.00	0.00	0.00	
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	8,512.12	299,187.26	0.00	307,699.38	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
<b>Total Allocated Support Costs</b>		45,526.82	997,290.86	0.00	1,042,817.68	



<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	672,518.88
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	27,090.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,776,059.23
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	415,614.71
5	Total Central Administration Costs in County School Service and Charter Schools Funds	2,891,282.82
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	18,281,050.15
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,042,817.68
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	19,323,867.83
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,296,018.70
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,296,018.70
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		20,619,886.53
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		14.02%

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)	94,909.93				94,909.93
Enterprise (Objects 1000-5999, 6400, and 6500)		185,397.98			185,397.98
Facilities Acquisition & Construction (Objects 1000-6500)			241,551.69		241,551.69
Other Outgo (Objects 1000-7999)				2,803,573.72	2,803,573.72
<b>Total Other Costs</b>	<b>94,909.93</b>	<b>185,397.98</b>	<b>241,551.69</b>	<b>2,803,573.72</b>	<b>3,325,433.32</b>







**SELPA:** San Luis Obispo County (AJ)

**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)	_____

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

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

<b>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:</b>		

SELPA: San Luis Obispo County (AJ)

**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	674,649.63	390,554.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	674,649.63	390,554.29	284,095.34
b. Per capita local expenditures (B1a/A1d)	4,190.37	2,077.42	2,112.95

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	674,649.63	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	674,649.63	0.00	674,649.63
b. Special education unduplicated pupil count	161	0	
c. Per capita local expenditures (B2a/B2b)	4,190.37	0.00	4,190.37

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.

Melissa Abbey  
Contact Name

805-782-7212  
Telephone Number

Director of Fiscal Services  
Title

mabbey@slococoe.org  
E-mail Address

<b>2014-15 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	7,607,180.96	390,554.29
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
_____		
_____		
3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
_____		
_____		
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	7,607,180.96	390,554.29
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	188.00	
2. Enter any adjustments not included in Line C1 (explain below)	_____	
_____		
_____		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	188.00	



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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	157,376.68	137,036.60	148,528.08	359,187.12	50,129.64	1,318,087.83	661,463.80	212,561.41	3,044,371.16
2000-2999	Classified Salaries	412,230.42	126,682.77	0.00	94,685.73	34,514.47	954,171.72	107,242.21	0.00	1,729,527.32
3000-3999	Employee Benefits	193,228.89	98,298.57	54,385.64	172,122.16	34,176.85	1,040,276.09	290,524.55	56,520.12	1,939,532.87
4000-4999	Books and Supplies	31,843.98	17,328.92	0.00	8,705.64	0.00	191,845.23	2,142.92	0.00	251,864.69
5000-5999	Services and Other Operating Expenditures	874,790.22	166,842.14	6,707.69	34,379.21	2,158.79	236,675.53	12,229.63	38,312.42	1,372,095.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,749.24	0.00	0.00	12,749.24
7130	State Special Schools	0.00	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	0.00
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	1,669,470.19	546,187.00	209,621.41	669,079.86	120,979.75	3,753,805.64	1,073,603.11	307,393.95	8,350,140.91
7350	Transfers of Indirect Costs - Interfund	432,501.72	71,104.74	0.00	49,146.00	6,252.00	0.00	0.00	0.00	559,004.46
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Indirect Costs and PCR Allocations</b>										
<b>TOTAL COSTS</b>										
		722,784.21	71,104.74	0.00	49,146.00	6,252.00	0.00	0.00	0.00	290,282.49
		2,392,254.40	617,291.74	209,621.41	718,225.86	127,231.75	3,753,805.64	1,073,603.11	307,393.95	849,286.95
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	39,069.52	8,633.28	0.00	31,849.43	32,972.88	37,300.90	19,543.00	44,679.49	214,048.50
2000-2999	Classified Salaries	45,033.58	0.00	0.00	0.00	20,401.27	137,099.85	0.00	0.00	202,534.70
3000-3999	Employee Benefits	21,941.18	2,511.49	0.00	10,348.77	19,163.15	63,364.42	5,971.95	10,304.01	133,604.97
4000-4999	Books and Supplies	1,263.53	821.44	0.00	0.00	0.00	1,255.18	0.00	0.00	3,340.15
5000-5999	Services and Other Operating Expenditures	410,631.33	47,422.35	0.00	0.00	184.70	24,758.13	15.92	37,624.00	520,616.43
6000-6999	Capital Outlay	0.00	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	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Costs</b>										
		517,939.14	59,388.56	0.00	42,198.20	72,702.00	263,778.48	25,530.87	92,607.50	1,074,144.75
7310	Transfers of Indirect Costs	5,728.41	0.00	0.00	0.00	6,252.00	0.00	0.00	0.00	11,980.41
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Indirect Costs</b>										
		5,728.41	0.00	0.00	0.00	6,252.00	0.00	0.00	0.00	11,980.41
<b>TOTAL BEFORE OBJECT 8980</b>										
		523,667.55	59,388.56	0.00	42,198.20	78,954.00	263,778.48	25,530.87	92,607.50	1,086,125.16
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3370-3400, except 3385, all goals; Resources 3000-3178 & 3410-5810, goals 5000-5999)									
<b>TOTAL COSTS</b>										
										0.00
										1,086,125.16

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	118,307.16	128,403.32	148,528.08	327,337.69	17,156.76	1,280,786.93	641,920.80	167,881.92	2,830,322.66
2000-2999	Classified Salaries	367,196.84	126,682.77	0.00	94,685.73	14,113.20	817,071.87	107,242.21	0.00	1,526,992.62
3000-3999	Employee Benefits	171,287.71	95,787.08	54,385.64	161,773.39	15,013.70	976,911.67	284,552.60	46,216.11	1,805,927.90
4000-4999	Books and Supplies	30,580.45	16,505.48	0.00	8,705.64	0.00	190,590.05	2,142.92	0.00	248,524.54
5000-5999	Services and Other Operating Expenditures	464,158.89	119,419.79	6,707.69	34,379.21	1,994.09	211,917.40	12,213.71	688.42	851,479.20
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,749.24	0.00	0.00	12,749.24
7130	State Special Schools	0.00	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	0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	1,151,531.05	486,796.44	209,621.41	626,881.66	48,277.75	3,490,027.16	1,048,072.24	214,786.45	7,275,996.16
7350	Transfers of Indirect Costs - Interfund	426,773.31	71,104.74	0.00	49,146.00	0.00	0.00	0.00	0.00	547,024.05
PCRA	Program Cost Report Allocations	290,282.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	290,282.49
Total Indirect Costs and PCR Allocations										
TOTAL BEFORE OBJECT 8980		717,055.90	71,104.74	209,621.41	676,027.66	48,277.75	3,490,027.16	1,048,072.24	214,786.45	8,113,302.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	1,868,586.85	557,903.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	11,408.16	0.00	0.00	0.00	44,543.45	45,922.50	101,874.11
2000-2999	Classified Salaries	8,053.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,053.78
3000-3999	Employee Benefits	2,562.36	0.00	3,334.97	440.16	0.00	0.00	13,783.56	10,470.75	30,591.80
4000-4999	Books and Supplies	5,566.63	0.00	0.00	2,162.51	0.00	7,014.46	0.00	0.00	14,743.60
5000-5999	Services and Other Operating Expenditures	2,507.36	0.00	56.15	0.00	0.00	1,057.13	12.90	375.42	4,008.97
6000-6999	Capital Outlay	0.00	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	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	18,690.13	0.00	14,799.29	2,602.67	0.00	8,071.59	58,339.91	56,768.67	159,272.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980		18,690.13	0.00	14,799.29	2,602.67	0.00	8,071.59	58,339.91	56,768.67	159,272.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COSTS</b>										
										515,377.37
										674,649.63

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

**SELPA:** San Luis Obispo County (A,J)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

**SELPA:** San Luis Obispo County (AJ)

**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)	_____

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

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

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

SELPA: San Luis Obispo County (AJ)

**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.

a. Total special education expenditures

9,046,186.00

b. Less: Expenditures paid from federal sources

662,343.00

c. Expenditures paid from state and local sources

8,383,843.00

Less: Exempt reduction(s) from SECTION 1

7,823,020.21

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from state and local sources

8,383,843.00

7,823,020.21

560,822.79

d. Special education unduplicated pupil count

161

161

e. Per capita state and local expenditures (A1c/A1d)

52,073.56

48,590.19

3,483.37

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.

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

8,383,843.00

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

8,383,843.00

0.00

8,383,843.00

b. Special education unduplicated pupil count

161

0

c. Per capita state and local expenditures (A2a/A2b)

52,073.56

0.00

52,073.56

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

SELPA: San Luis Obispo County (AJ)

**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	626,301.00	674,649.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	626,301.00	674,649.63	(48,348.63)
b. Per capita local expenditures (B1a/A1d)	3,890.07	4,190.37	(300.30)

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 2014-15	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	626,301.00	390,554.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	626,301.00	390,554.29	235,746.71
b. Special education unduplicated pupil count	161	188	
c. Per capita local expenditures (B2a/B2b)	3,890.07	2,077.42	1,812.65

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.

Melissa Abbey  
Contact Name

805-782-7212  
Telephone Number

Director of Fiscal Services  
Title

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E-mail Address



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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	157,376.68	137,036.60	148,528.08	359,187.12	50,129.64	1,318,087.83	661,463.80	212,561.41	3,044,371.16
2000-2999	Classified Salaries	412,230.42	126,682.77	0.00	94,685.73	34,514.47	954,171.72	107,242.21	0.00	1,729,527.32
3000-3999	Employee Benefits	193,228.89	98,298.57	54,385.64	172,122.16	34,176.85	1,040,276.09	290,524.55	56,520.12	1,939,532.87
4000-4999	Books and Supplies	31,843.98	17,326.92	0.00	8,705.64	0.00	191,845.23	2,142.92	0.00	251,864.69
5000-5999	Services and Other Operating Expenditures	874,790.22	166,842.14	6,707.69	34,379.21	2,158.79	236,675.53	12,229.89	38,312.42	1,372,096.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,749.24	0.00	0.00	12,749.24
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	1,669,470.19	546,187.00	209,621.41	669,079.86	120,979.75	3,753,805.64	1,073,603.11	307,393.95	8,350,140.91
7310	Transfers of Indirect Costs	432,501.72	71,104.74	0.00	49,146.00	6,252.00	0.00	0.00	0.00	559,004.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	290,282.49								290,282.49
	Total Indirect Costs	432,501.72	71,104.74	0.00	49,146.00	6,252.00	0.00	0.00	0.00	559,004.46
	<b>TOTAL COSTS</b>	<b>2,101,971.91</b>	<b>617,291.74</b>	<b>209,621.41</b>	<b>718,225.86</b>	<b>127,231.75</b>	<b>3,753,805.64</b>	<b>1,073,603.11</b>	<b>307,393.95</b>	<b>8,909,145.37</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	39,069.52	8,633.28	0.00	31,849.43	32,972.88	37,300.90	19,543.00	44,679.49	214,048.50
2000-2999	Classified Salaries	45,033.58	0.00	0.00	0.00	20,401.27	137,099.85	0.00	0.00	202,534.70
3000-3999	Employee Benefits	21,941.18	2,511.49	0.00	10,348.77	19,163.15	63,384.42	5,971.95	10,304.01	133,604.97
4000-4999	Books and Supplies	1,263.53	821.44	0.00	0.00	0.00	1,255.18	0.00	0.00	3,340.15
5000-5999	Services and Other Operating Expenditures	410,631.33	47,422.35	0.00	0.00	164.70	24,758.13	15.92	37,624.00	520,816.43
6000-6999	Capital Outlay	0.00	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	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	517,939.14	59,388.56	0.00	42,198.20	72,702.00	263,778.48	25,530.87	92,607.50	1,074,144.75
7310	Transfers of Indirect Costs	5,728.41	0.00	0.00	0.00	6,252.00	0.00	0.00	0.00	11,980.41
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	5,728.41	0.00	0.00	0.00	6,252.00	0.00	0.00	0.00	11,980.41
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>523,667.55</b>	<b>59,388.56</b>	<b>0.00</b>	<b>42,198.20</b>	<b>78,954.00</b>	<b>263,778.48</b>	<b>25,530.87</b>	<b>92,607.50</b>	<b>1,086,125.16</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>1,086,125.16</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	118,307.16	128,403.32	148,528.08	327,337.69	17,156.76	1,280,786.93	641,920.80	167,881.92	2,830,322.66
2000-2999	Classified Salaries	367,196.84	126,692.77	0.00	94,685.73	14,113.20	817,071.87	107,242.21	0.00	1,526,992.62
3000-3999	Employee Benefits	171,287.71	95,787.08	54,365.64	161,773.39	15,013.70	976,911.67	284,552.60	46,216.11	1,805,927.90
4000-4999	Books and Supplies	30,580.45	16,505.48	0.00	8,705.64	0.00	190,590.05	2,142.92	0.00	248,524.54
5000-5999	Services and Other Operating Expenditures	464,159.89	119,419.79	6,707.69	34,379.21	1,994.09	211,917.40	12,213.71	688.42	851,479.20
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	12,749.24	0.00	0.00	12,749.24
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	1,151,531.05	486,798.44	209,621.41	626,881.66	48,277.75	3,490,027.16	1,048,072.24	214,786.45	7,275,996.16
7310	Transfers of Indirect Costs	426,773.31	71,104.74	0.00	49,146.00	0.00	0.00	0.00	0.00	547,024.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	250,282.49							0.00	250,282.49
	Total Indirect Costs	426,773.31	71,104.74	0.00	49,146.00	0.00	0.00	0.00	0.00	547,024.05
	TOTAL BEFORE OBJECT 8980	1,578,304.36	557,903.18	209,621.41	676,027.66	48,277.75	3,490,027.16	1,048,072.24	214,786.45	7,823,020.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	11,408.16	0.00	0.00	0.00	44,543.45	45,922.50	101,874.11
2000-2999	Classified Salaries	8,053.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,053.78
3000-3999	Employee Benefits	2,562.36	0.00	3,334.97	440.16	0.00	0.00	13,783.56	10,470.75	30,591.80
4000-4999	Books and Supplies	5,566.63	0.00	0.00	2,162.51	0.00	7,014.46	0.00	0.00	14,743.60
5000-5999	Services and Other Operating Expenditures	2,507.36	0.00	56.16	0.00	0.00	1,057.13	12.90	375.42	4,008.97
6000-6999	Capital Outlay	0.00	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	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	18,690.13	0.00	14,799.29	2,602.67	0.00	8,071.59	58,339.91	56,768.67	159,272.26
7310	Transfers of Indirect Costs	0.00	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	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	18,690.13	0.00	14,799.29	2,602.67	0.00	8,071.59	58,339.91	56,768.67	159,272.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
<b>TOTAL COSTS</b>										
										515,377.37
										674,649.63

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



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	125,175.00	135,165.00	156,756.00	319,727.00	46,477.00	1,372,438.00	695,087.00	235,729.00	3,086,554.00
2000-2999	Classified Salaries	347,296.00	135,634.00	0.00	89,401.00	32,869.00	950,651.00	142,619.00	0.00	1,698,470.00
3000-3999	Employee Benefits	172,273.00	104,229.00	60,289.00	188,904.00	37,581.00	1,136,233.00	310,692.00	58,917.00	2,069,118.00
4000-4999	Books and Supplies	38,522.00	8,225.00	0.00	3,100.00	938.00	38,567.00	3,296.00	0.00	92,648.00
5000-5999	Services and Other Operating Expenditures	980,877.00	46,697.00	0.00	(42,664.00)	2,363.00	211,700.00	13,162.00	39,607.00	1,251,742.00
6000-6999	Capital Outlay	0.00	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	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	1,664,143.00	429,950.00	217,045.00	558,468.00	120,228.00	3,709,589.00	1,164,856.00	334,253.00	8,198,592.00
7310	Transfers of Indirect Costs	650,898.00	116,865.00	0.00	71,275.00	8,616.00	0.00	0.00	0.00	847,654.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	650,898.00	116,865.00	0.00	71,275.00	8,616.00	0.00	0.00	0.00	847,654.00
	TOTAL COSTS	2,315,041.00	546,815.00	217,045.00	629,743.00	128,844.00	3,709,589.00	1,164,856.00	334,253.00	9,046,186.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	121,270.00	126,286.00	156,756.00	319,727.00	17,221.00	1,372,438.00	679,375.00	187,570.00	2,980,623.00
2000-2999	Classified Salaries	345,139.00	135,634.00	0.00	89,401.00	9,997.00	950,651.00	142,619.00	0.00	1,673,441.00
3000-3999	Employee Benefits	170,236.00	101,357.00	60,289.00	188,904.00	17,205.00	1,136,233.00	305,154.00	48,560.00	2,025,938.00
4000-4999	Books and Supplies	38,522.00	6,000.00	0.00	3,100.00	0.00	38,567.00	3,296.00	0.00	89,485.00
5000-5999	Services and Other Operating Expenditures	585,637.00	46,697.00	0.00	(42,664.00)	2,163.00	184,318.00	6,160.00	0.00	782,811.00
6000-6999	Capital Outlay	0.00	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	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	1,260,804.00	415,954.00	217,045.00	558,468.00	46,586.00	3,682,707.00	1,136,604.00	234,130.00	7,552,298.00
7310	Transfers of Indirect Costs	643,405.00	116,865.00	0.00	71,275.00	0.00	0.00	0.00	0.00	831,545.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	643,405.00	116,865.00	0.00	71,275.00	0.00	0.00	0.00	0.00	831,545.00
	TOTAL BEFORE OBJECT 8980	1,904,209.00	532,819.00	217,045.00	629,743.00	46,586.00	3,682,707.00	1,136,604.00	234,130.00	8,383,843.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										8,383,843.00

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
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	15,581.00	0.00	0.00	0.00	45,984.00	48,158.00	109,723.00
2000-2999	Classified Salaries	5,471.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,471.00
3000-3999	Employee Benefits	2,317.00	0.00	5,087.00	0.00	0.00	0.00	14,993.00	12,358.00	34,755.00
4000-4999	Books and Supplies	0.00	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	(23,086.00)	0.00	0.00	0.00	0.00	0.00	0.00	(23,086.00)
6000-6999	Capital Outlay	0.00	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	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	7,788.00	(23,086.00)	20,668.00	0.00	0.00	0.00	60,977.00	60,516.00	126,863.00
7310	Transfers of Indirect Costs	0.00	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	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	7,788.00	(23,086.00)	20,668.00	0.00	0.00	0.00	60,977.00	60,516.00	126,863.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
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)									
	<b>TOTAL COSTS</b>									499,438.00
										626,301.00

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

## EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

IDEA Regulations 34 Code of Federal Regulations § 300.204

Local Education Agency (LEA) Name <b>San Luis Obispo County Office of Education</b>		Special Education Local Plan Area (SELPA) <b>AJ</b>
Name of Person Completing Report <b>Melissa Abbey, Director of Fiscal</b>		Telephone & Fax Numbers <b>805-782-7212</b>
Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet	<b>\$0.00</b>	<b>FY 2014/2015</b>

*The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.*

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall). **\$63,961.00**

ENTER INFORMATION on the *detail reduction 1* tab; totals will carry forward to this section

2. A decrease in enrollment of children with disabilities. **\$0.00**

ENTER INFORMATION on the *detail reduction 2* tab; totals will carry forward to this section

3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because: **\$0.00**

- A. *Child has left the jurisdiction of the agency; OR*
- B. *Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has*
- C. *No longer needs the program of special education*

ENTER INFORMATION on the *detail reduction 3* tab; totals will carry forward to this section

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of \$5,000 or more). **\$0.00**

ENTER INFORMATION on the *detail reduction 4* tab; totals will carry forward to this section

**TOTAL ALLOWABLE EXEMPTIONS TO MOE** **\$63,961.00**

(must equal amount of total exemption reductions entered in Section 1 of the LMC-A or LMC-B)

*CDE Use Only*

California Department of Education, Special Education Division, April 23, 2015

**EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT**

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).

**DEPARTING**

No.	Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total
1.	Certificated Teachers	see attached list	Summer Program Closed	\$17,897.00	\$17,419.00	\$35,316.00
2.	Classified support & Admin Sal	see attached list	Summer Program Closed	\$25,799.00	\$2,846.00	\$28,645.00
3.						\$0.00
4.						\$0.00
5.						\$0.00
6.						\$0.00
7.						\$0.00
8.						\$0.00
9.						\$0.00
10.						\$0.00
11.						\$0.00
12.						\$0.00
13.						\$0.00
14.						\$0.00
15.						\$0.00
16.						\$0.00
17.						\$0.00
18.						\$0.00
19.						\$0.00
20.						\$0.00
21.						\$0.00
22.						\$0.00
23.						\$0.00
24.						\$0.00
25.						\$0.00
26.						\$0.00
27.						\$0.00
28.						\$0.00
29.						\$0.00
30.						\$0.00
<b>Departing Total</b>				<b>\$43,696.00</b>	<b>\$20,265.00</b>	<b>\$63,961.00</b>

**REPLACED BY**

No.	Position Title	Employee Name	Salary	Benefits	Total
1.					\$0.00
2.					\$0.00
3.					\$0.00
4.					\$0.00
5.					\$0.00
6.					\$0.00
7.					\$0.00
8.					\$0.00
9.					\$0.00
10.					\$0.00
11.					\$0.00
12.					\$0.00
13.					\$0.00
14.					\$0.00
15.					\$0.00
16.					\$0.00
17.					\$0.00
18.					\$0.00
19.					\$0.00
20.					\$0.00
21.					\$0.00
22.					\$0.00
23.					\$0.00
24.					\$0.00
25.					\$0.00
26.					\$0.00
27.					\$0.00
28.					\$0.00
29.					\$0.00
30.					\$0.00
<b>Replacement Total</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>1. Departure Net Difference</b>			<b>\$43,696.00</b>	<b>\$20,265.00</b>	<b>\$63,961.00</b>





Current LEA: 40-10405-0000000 San Luis Obispo County Office of Education		
Selected SELPA: AJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,287.61)	0.00	(98,421.93)				
Other Sources/Uses Detail					68,673.31	306,016.65		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,287.61	0.00	98,421.93	0.00				
Other Sources/Uses Detail					246,016.85	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3.31		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,834.70		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	49,335.54		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	13,109.50		
Fund Reconciliation							0.00	0.00
20 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
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
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	4,390.26		
Fund Reconciliation							0.00	0.00
TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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
CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>2,287.61</b>	<b>(2,287.61)</b>	<b>98,421.93</b>	<b>(98,421.93)</b>	<b>374,690.16</b>	<b>374,690.16</b>	<b>0.00</b>	<b>0.00</b>





Unaudited Actuals  
2015-16 Unaudited Actuals  
Technical Review Checks

San Luis Obispo County Office of Education  
County

San Luis Obispo

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

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

**IMPORT CHECKS**

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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



individually.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	5640	8290	-99,203.96

Explanation:Overpayment of Revenues from prior years were refunded per CRCS

01	6501	8677	-28,419.50
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Explanation:Closed AR that was not recieved

01	9010	8677	-114,813.52
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Explanation:Overpayment of Revenues from prior years were refunded per CRCS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	5640	-99,203.96

Explanation:Overpayment of Revenues from prior years were refunded per CRCS

01	6501	-27,356.42
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Explanation:Accounts Receivable closed

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 11.63%

Explanation: All expenditures are coded correctly. Indirect cost rate charged to programs is less than the LEA approved rate. Indirect cost pool expenditures have not been reduced by the same ratio as the loss of programs the I/C rate is allowable.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

Checks Completed.

Unaudited Actuals  
2016-17 Budget  
Technical Review Checks  
San Luis Obispo County Office of Education  
County

San Luis Obispo

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

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

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6500	-65,566.18
Total of negative resource balances for Fund 01		-65,566.18

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8021	-2,610,679.00
01	6500	9790	-65,566.18
01	6510	5800	-81,948.00
01	6680	5800	-4,213.00
01	8150	5800	-123,641.00
01	9010	5600	-158,081.00
01	9010	5800	-164,816.00

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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	6510	2700	-50,655.00
01	9010	2200	-23,086.00
01	9010	8110	-325,282.00

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

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

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

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

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

Checks Completed.