

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2016-17 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: \_\_\_\_\_

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

County Superintendent/Designee  
(Original signature required)

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

For County Office of Education:

Jane Lin \_\_\_\_\_

Name

Sr. Manager, Budget & Accounting \_\_\_\_\_

Title

(925) 942-3458 \_\_\_\_\_

Telephone

jlin@cccoe.k12.ca.us \_\_\_\_\_

E-mail Address

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	<b>Adjustments to Appropriations Limit Per Government Code Section 7902.1</b> 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.	\$4,983,996.20
	<b>Adjusted Appropriations Limit</b>	\$29,741,643.77
	<b>Appropriations Subject to Limit</b> These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	\$29,741,643.77
ICR	<b>Preliminary Proposed Indirect Cost Rate</b> Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	10.92%
NCMOE	<b>No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination</b> If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2015-16 Actual</b>			<b>2016-17 Actual</b>		
(2015-16 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	12,823,312.23		12,823,312.23			11,605,900.15
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	14,353,084.14		14,353,084.14			18,135,743.62
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	27,176,396.37	0.00	27,176,396.37			29,741,643.77
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	325.46		325.46			232.72
5. Other ADA (Preload/Line B4, PY column)	161,923.03		161,923.03			161,625.47
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2015-16</b>			<b>Adjustments to 2016-17</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
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
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (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>2016-17 Annual Report</b>			<b>2017-18 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2016-17 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)	232.72		232.72	247.00		247.00
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)	232.72	0.00	232.72	247.00	0.00	247.00
	<b>2016-17 P2 Report</b>			<b>2017-18 P2 Estimate</b>		
<b>CURRENT YEAR OTHER ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			161,625.47			160,953.02
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	222,562.07		222,562.07	219,671.00		219,671.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,331.56		1,331.56	1,533.00		1,533.00
4. Secured Roll Taxes (Object 8041)	27,243,933.13		27,243,933.13	25,214,629.00		25,214,629.00
5. Unsecured Roll Taxes (Object 8042)	860,729.12		860,729.12	862,529.00		862,529.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	710,290.29		710,290.29	622,247.00		622,247.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	292,959.29		292,959.29	983,761.00		983,761.00
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)	1,824,570.48		1,824,570.48	0.00		0.00
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)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	31,156,375.94	0.00	31,156,375.94	27,904,370.00	0.00	27,904,370.00

	2016-17 Calculations			2017-18 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)	31,156,375.94	0.00	31,156,375.94	27,904,370.00	0.00	27,904,370.00
<b>EXCLUDED APPROPRIATIONS</b> 20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			1,535,505.79			1,638,704.00
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)			1,535,505.79			1,638,704.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b> 25. LCFF - CY (objects 8011 and 8012) 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) 27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	12,200,059.05 0.00		12,200,059.05 0.00	12,202,915.00 0.00		12,202,915.00 0.00
<b>DATA FOR INTEREST CALCULATION</b> 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	76,579,246.79 295,703.19		76,579,246.79 295,703.19	73,625,034.00 104,500.00		73,625,034.00 104,500.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			12,823,312.23			11,605,900.15
1. Revised Prior Year Program Limit (Lines A1 plus A10)			1.0537			1.0369
2. Inflation Adjustment						
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.7150			1.0614
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			9,661,025.73			12,773,055.16
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			14,353,084.14			18,135,743.62
6. Inflation Adjustment			1.0537			1.0369
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9982			0.9958
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			15,096,621.84			18,725,971.76
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			24,757,647.57			31,499,026.92
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>			31,156,375.94			27,904,370.00
10. Local Revenues Excluding Interest (Line C19)						
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			5,233,360.92
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			120,773.62			47,101.03
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			31,277,149.56			27,951,471.03
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			5,186,259.89
14. Total Appropriations Subject to the Limit			31,277,149.56			
a. Local Revenues (Line D12b)			0.00			
b. State Subventions (Line D13)			1,535,505.79			
c. Less: Excluded Appropriations (Line C24)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			29,741,643.77			

