

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

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Title

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	24,330,550.91	1,147,573.00	25,478,123.91	23,358,075.00	1,138,269.00	24,496,344.00	-3.9%
2) Federal Revenue		8100-8299	0.00	3,026,025.61	3,026,025.61	0.00	2,944,824.00	2,944,824.00	-2.7%
3) Other State Revenue		8300-8599	740,916.02	16,908,519.86	17,649,435.88	622,374.00	17,708,183.00	18,330,557.00	3.9%
4) Other Local Revenue		8600-8799	4,023,670.30	26,401,991.09	30,425,661.39	2,752,873.00	25,100,436.00	27,853,309.00	-8.5%
5) TOTAL, REVENUES			29,095,137.23	47,484,109.56	76,579,246.79	26,733,322.00	46,891,712.00	73,625,034.00	-3.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,874,223.25	13,397,403.59	18,271,626.84	5,246,216.00	14,658,688.00	19,904,904.00	8.9%
2) Classified Salaries		2000-2999	7,566,388.31	8,641,945.32	16,208,333.63	8,086,371.00	9,175,941.00	17,262,312.00	6.5%
3) Employee Benefits		3000-3999	6,076,424.22	11,158,392.62	17,234,816.84	6,918,997.00	12,611,090.00	19,530,087.00	13.3%
4) Books and Supplies		4000-4999	556,289.63	1,631,160.97	2,187,450.60	693,770.00	1,407,834.00	2,101,604.00	-3.9%
5) Services and Other Operating Expenditures		5000-5999	8,228,235.54	8,696,168.81	16,924,404.35	7,777,872.00	8,988,575.00	16,766,447.00	-0.9%
6) Capital Outlay		6000-6999	366,956.41	109,696.83	476,653.24	248,000.00	450,000.00	698,000.00	46.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	87,174.16	370,467.43	457,641.59	86,185.00	365,853.00	452,038.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,858,783.11)	3,572,916.06	(285,847.05)	(4,240,628.00)	4,043,842.00	(196,786.00)	-31.2%
9) TOTAL, EXPENDITURES			23,896,928.41	47,578,151.63	71,475,080.04	24,816,783.00	51,701,823.00	76,518,606.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,198,208.82	(94,042.07)	5,104,166.75	1,916,539.00	(4,810,111.00)	(2,893,572.00)	-156.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,133,370.33	0.00	1,133,370.33	350,000.00	0.00	350,000.00	-69.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,534,684.28)	2,534,684.28	0.00	(1,524,637.00)	1,524,637.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,668,054.61)	2,534,684.28	(1,133,370.33)	(1,874,637.00)	1,524,637.00	(350,000.00)	-69.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,530,154.21	2,440,642.21	3,970,796.42	41,902.00	(3,285,474.00)	(3,243,572.00)	-181.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,777,093.01	10,304,220.16	16,081,313.17	7,307,247.22	12,744,862.37	20,052,109.59	24.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,777,093.01	10,304,220.16	16,081,313.17	7,307,247.22	12,744,862.37	20,052,109.59	24.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,777,093.01	10,304,220.16	16,081,313.17	7,307,247.22	12,744,862.37	20,052,109.59	24.7%
2) Ending Balance, June 30 (E + F1e)			7,307,247.22	12,744,862.37	20,052,109.59	7,349,149.22	9,459,388.37	16,808,537.59	-16.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,744,862.37	12,744,862.37	0.00	9,459,388.37	9,459,388.37	-25.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,586,365.22	0.00	2,586,365.22	2,304,656.22	0.00	2,304,656.22	-10.9%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,288,505.00	0.00	4,288,505.00	4,612,116.00	0.00	4,612,116.00	7.5%
Unassigned/Unappropriated Amount		9790	422,377.00	0.00	422,377.00	422,377.00	0.00	422,377.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,409,852.81	15,743,205.98	22,153,058.79				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,295,655.48	0.00	1,295,655.48				
3) Accounts Receivable		9200	1,363,451.41	6,986,610.59	8,350,062.00				
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	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			9,078,959.70	22,729,816.57	31,808,776.27				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,771,712.40	2,201,165.98	3,972,878.38				
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	7,783,788.20	7,783,788.20				
6) TOTAL, LIABILITIES			1,771,712.40	9,984,954.18	11,756,666.58				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,307,247.30	12,744,862.39	20,052,109.69				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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 SOURCES									
Principal Apportionment State Aid - Current Year		8011	12,153,515.05	0.00	12,153,515.05	12,153,515.00	0.00	12,153,515.00	0.0%
Education Protection Account State Aid - Current Year		8012	46,544.00	0.00	46,544.00	49,400.00	0.00	49,400.00	6.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	222,562.07	0.00	222,562.07	219,671.00	0.00	219,671.00	-1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,331.56	0.00	1,331.56	1,533.00	0.00	1,533.00	15.1%
County & District Taxes Secured Roll Taxes		8041	27,243,933.13	0.00	27,243,933.13	25,214,629.00	0.00	25,214,629.00	-7.4%
Unsecured Roll Taxes		8042	860,729.12	0.00	860,729.12	862,529.00	0.00	862,529.00	0.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	710,290.29	0.00	710,290.29	622,247.00	0.00	622,247.00	-12.4%
Education Revenue Augmentation Fund (ERAF)		8045	292,959.29	0.00	292,959.29	983,761.00	0.00	983,761.00	235.8%
Communly Redevelopment Funds (SB 617/699/1992)		8047	796,981.40	0.00	796,981.40	0.00	0.00	0.00	-100.0%
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) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			42,328,845.91	0.00	42,328,845.91	40,107,285.00	0.00	40,107,285.00	-5.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,033,413.00)		(1,033,413.00)	(1,030,557.00)		(1,030,557.00)	-0.3%
All Other LCFF Transfers - Current Year	All Other	8091	(46,544.00)	1,079,957.00	1,033,413.00	(49,400.00)	1,079,957.00	1,030,557.00	-0.3%
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	(16,918,338.00)	67,616.00	(16,850,722.00)	(15,869,253.00)	58,312.00	(15,610,941.00)	-7.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,330,550.91	1,147,573.00	25,478,123.91	23,358,075.00	1,138,269.00	24,496,344.00	-3.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	30,843.00	30,843.00	0.00	32,030.00	32,030.00	3.8%
Special Education Discretionary Grants		8182	0.00	181,249.00	181,249.00	0.00	181,334.00	181,334.00	0.0%
Child Nutrition Programs		8220	0.00	53,029.35	53,029.35	0.00	33,000.00	33,000.00	-37.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		626,065.28	626,065.28		432,179.00	432,179.00	-31.0%
Title I, Part D, Local Delinquent Programs	3025	8290		625,168.00	625,168.00		496,994.00	496,994.00	-20.5%
Title II, Part A, Educator Quality	4035	8290		442.00	442.00		19,669.00	19,669.00	4350.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		174,485.47	174,485.47		259,080.00	259,080.00	48.5%
Career and Technical Education	3500-3599	8290		5,930.00	5,930.00		5,601.00	5,601.00	-5.5%
All Other Federal Revenue	All Other	8290	0.00	1,328,813.51	1,328,813.51	0.00	1,484,937.00	1,484,937.00	11.7%
TOTAL, FEDERAL REVENUE			0.00	3,026,025.61	3,026,025.61	0.00	2,944,824.00	2,944,824.00	-2.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,213,415.00	1,213,415.00	0.00	1,213,415.00	1,213,415.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	4,331.59	4,331.59	0.00	2,800.00	2,800.00	-35.4%
Mandated Costs Reimbursements		8550	344,306.00	0.00	344,306.00	201,310.00	0.00	201,310.00	-41.5%
Lottery - Unrestricted and Instructional Materials		8560	129,546.86	44,367.34	173,914.20	131,559.00	41,112.00	172,671.00	-0.7%
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									
After School Education and Safety (ASES)	6010	8590		16,437.89	16,437.89		37,000.00	37,000.00	125.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		895,471.10	895,471.10		1,509,256.00	1,509,256.00	68.5%
California Clean Energy Jobs Act	6230	8590		108,924.00	108,924.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		4,440,573.93	4,440,573.93		5,493,281.00	5,493,281.00	23.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	267,063.16	10,184,999.01	10,452,062.17	289,505.00	9,411,319.00	9,700,824.00	-7.2%
TOTAL, OTHER STATE REVENUE			740,916.02	16,908,519.86	17,649,435.88	622,374.00	17,708,183.00	18,330,557.00	3.9%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,027,589.08	1,027,589.08	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publicallons		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	8,606.00	8,606.00	0.00	17,000.00	17,000.00	97.5%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	36,100.00	0.00	36,100.00	21,762.00	0.00	21,762.00	-39.7%
Interest		8660	295,703.19	0.00	295,703.19	104,500.00	0.00	104,500.00	-64.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,109,282.90	18,760,355.23	20,869,648.13	1,329,014.00	19,329,501.00	20,858,515.00	-1.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	250.00	758,560.67	758,810.67	0.00	666,400.00	666,400.00	-12.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,582,324.21	2,909,339.90	4,491,664.11	1,066,104.00	1,773,949.00	2,840,053.00	-36.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	231,493.00	0.00	231,493.00	New
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		2,937,540.21	2,937,540.21		3,313,586.00	3,313,586.00	12.8%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,023,670.30	26,401,991.09	30,425,661.39	2,752,873.00	25,100,436.00	27,853,309.00	-8.5%
TOTAL, REVENUES			29,095,137.23	47,484,109.56	76,579,246.79	26,733,322.00	46,891,712.00	73,625,034.00	-3.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,137,804.43	9,013,182.98	11,150,987.41	2,376,730.00	9,907,481.00	12,284,211.00	10.2%
Certificated Pupil Support Salaries		1200	189,906.06	2,184,196.61	2,374,102.67	257,621.00	2,299,640.00	2,557,261.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,520,512.76	2,091,640.84	4,612,153.60	2,585,865.00	2,366,642.00	4,952,507.00	7.4%
Other Certificated Salaries		1900	26,000.00	108,383.16	134,383.16	26,000.00	84,925.00	110,925.00	-17.5%
TOTAL, CERTIFICATED SALARIES			4,874,223.25	13,397,403.59	18,271,626.84	5,246,216.00	14,658,688.00	19,904,904.00	8.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	88,144.46	4,952,481.91	5,040,626.37	237,468.00	5,212,112.00	5,449,580.00	8.1%
Classified Support Salaries		2200	239,799.07	1,017,083.03	1,256,882.10	252,218.00	1,103,212.00	1,355,430.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	2,168,910.36	721,389.85	2,890,300.21	2,055,854.00	693,377.00	2,749,231.00	-4.9%
Clerical, Technical and Office Salaries		2400	5,023,131.61	1,356,840.24	6,379,971.85	5,458,588.00	1,442,416.00	6,901,004.00	8.2%
Other Classified Salaries		2900	46,402.81	594,150.29	640,553.10	82,243.00	724,824.00	807,067.00	26.0%
TOTAL, CLASSIFIED SALARIES			7,566,388.31	8,641,945.32	16,208,333.63	8,086,371.00	9,175,941.00	17,262,312.00	6.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	617,501.48	2,606,632.20	3,224,133.68	778,631.00	3,108,421.00	3,887,052.00	20.6%
PERS		3201-3202	981,509.75	1,089,594.67	2,071,104.42	1,259,597.00	1,416,664.00	2,676,261.00	29.2%
OASDI/Medicare/Alternative		3301-3302	616,746.38	849,610.42	1,466,356.80	654,409.00	904,452.00	1,558,861.00	6.3%
Health and Welfare Benefits		3401-3402	2,571,689.68	5,057,084.94	7,628,774.62	2,938,027.00	5,662,186.00	8,600,213.00	12.7%
Unemployment Insurance		3501-3502	24,381.63	10,785.25	35,166.88	51,352.00	11,699.00	63,051.00	79.3%
Workers' Compensation		3601-3602	374,600.79	652,453.86	1,027,054.65	327,164.00	585,242.00	912,406.00	-11.2%
OPEB, Allocated		3701-3702	374,652.37	658,475.79	1,033,128.16	389,276.00	687,652.00	1,076,928.00	4.2%
OPEB, Active Employees		3751-3752	24,586.05	47,485.25	72,071.30	26,464.00	55,840.00	82,304.00	14.2%
Other Employee Benefits		3901-3902	490,756.09	186,270.24	677,026.33	494,077.00	178,934.00	673,011.00	-0.8%
TOTAL, EMPLOYEE BENEFITS			6,076,424.22	11,158,392.62	17,234,816.84	6,918,997.00	12,611,090.00	19,530,087.00	13.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	8,000.00	0.00	8,000.00	New
Books and Other Reference Materials		4200	29,179.41	40,218.08	69,397.49	109,300.00	122,696.00	231,996.00	234.3%
Materials and Supplies		4300	257,706.24	1,077,454.00	1,335,160.24	251,550.00	1,013,773.00	1,265,323.00	-5.2%
Noncapitalized Equipment		4400	260,669.34	443,353.87	704,023.21	324,920.00	218,565.00	543,485.00	-22.8%
Food		4700	8,734.64	70,135.02	78,869.66	0.00	52,800.00	52,800.00	-33.1%
TOTAL, BOOKS AND SUPPLIES			566,289.63	1,631,160.97	2,187,450.60	693,770.00	1,407,834.00	2,101,604.00	-3.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,063,996.13	3,087,873.28	6,151,869.41	2,683,382.00	196,000.00	2,879,382.00	-53.2%
Travel and Conferences		5200	205,769.51	486,459.65	692,229.16	247,878.00	506,505.00	754,383.00	9.0%
Dues and Memberships		5300	82,468.87	13,221.92	95,690.79	80,923.00	13,413.00	94,336.00	-1.4%
Insurance		5400 - 5450	256,660.44	0.00	256,660.44	233,000.00	0.00	233,000.00	-9.2%
Operations and Housekeeping Services		5500	85,280.59	219,319.05	304,599.64	79,400.00	211,143.00	290,543.00	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,219.23	345,413.62	459,632.85	202,024.00	283,520.00	485,544.00	5.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,266,474.65	4,436,192.85	8,702,667.50	4,070,917.00	7,672,035.00	11,742,952.00	34.9%
Communications		5900	153,366.12	107,688.44	261,054.56	180,348.00	105,959.00	286,307.00	9.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,228,235.54	8,696,168.81	16,924,404.35	7,777,872.00	8,988,575.00	16,766,447.00	-0.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	39,464.84	39,464.84	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	366,956.41	70,231.99	437,188.40	248,000.00	450,000.00	698,000.00	59.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			366,956.41	109,696.83	476,653.24	248,000.00	450,000.00	698,000.00	46.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	74,655.00	0.00	74,655.00	74,655.00	0.00	74,655.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	153,163.84	153,163.84	0.00	139,977.00	139,977.00	-8.6%
Other Debt Service - Principal		7439	12,519.16	217,303.59	229,822.75	11,530.00	225,876.00	237,406.00	3.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			87,174.16	370,467.43	457,641.59	86,185.00	365,853.00	452,038.00	-1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,572,916.06)	3,572,916.06	0.00	(4,043,842.00)	4,043,842.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(285,847.05)	0.00	(285,847.05)	(196,786.00)	0.00	(196,786.00)	-31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,858,763.11)	3,572,916.06	(285,847.05)	(4,240,628.00)	4,043,842.00	(196,786.00)	-31.2%
TOTAL, EXPENDITURES			23,896,928.41	47,578,151.63	71,475,080.04	24,816,783.00	51,701,823.00	76,518,606.00	7.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	13,438.00	0.00	13,438.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	769,932.33	0.00	769,932.33	350,000.00	0.00	350,000.00	-54.5%
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	350,000.00	0.00	350,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,133,370.33	0.00	1,133,370.33	350,000.00	0.00	350,000.00	-69.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources 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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,715,510.04)	3,715,510.04	0.00	(2,863,648.00)	2,863,648.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,180,825.76	(1,180,825.76)	0.00	1,339,011.00	(1,339,011.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,534,684.28)	2,534,684.28	0.00	(1,524,637.00)	1,524,637.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,668,054.61)	2,534,684.28	(1,133,370.33)	(1,874,637.00)	1,524,637.00	(350,000.00)	-69.1%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	24,330,550.91	1,147,573.00	25,478,123.91	23,358,075.00	1,138,269.00	24,496,344.00	-3.9%
2) Federal Revenue		8100-8299	0.00	3,026,025.61	3,026,025.61	0.00	2,944,824.00	2,944,824.00	-2.7%
3) Other State Revenue		8300-8599	740,916.02	16,908,519.86	17,649,435.88	622,374.00	17,708,183.00	18,330,557.00	3.9%
4) Other Local Revenue		8600-8799	4,023,670.30	26,401,991.09	30,425,661.39	2,752,873.00	25,100,436.00	27,853,309.00	-8.5%
5) TOTAL, REVENUES			29,095,137.23	47,484,109.56	76,579,246.79	26,733,322.00	46,891,712.00	73,625,034.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,329,466.34	27,652,305.05	33,981,771.39	6,132,964.00	30,343,967.00	36,476,931.00	7.3%
2) Instruction - Related Services	2000-2999		5,481,604.55	9,063,377.11	14,544,981.66	5,851,066.00	8,962,136.00	14,813,202.00	1.8%
3) Pupil Services	3000-3999		2,656,389.20	5,059,152.87	7,715,542.07	2,290,018.00	5,432,296.00	7,722,314.00	0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		451,567.54	0.00	451,567.54	418,899.00	0.00	418,899.00	-7.2%
7) General Administration	7000-7999		7,932,933.42	3,676,134.99	11,609,068.41	9,036,685.00	4,133,351.00	13,170,036.00	13.4%
8) Plant Services	8000-8999		957,793.20	1,756,714.18	2,714,507.38	1,000,966.00	2,464,220.00	3,465,186.00	27.7%
9) Other Outgo	9000-9999	Except 7600-7699	87,174.16	370,467.43	457,641.59	86,185.00	365,853.00	452,038.00	-1.2%
10) TOTAL, EXPENDITURES			23,896,928.41	47,578,151.63	71,475,080.04	24,816,783.00	51,701,823.00	76,518,606.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,198,208.82	(94,042.07)	5,104,166.75	1,916,539.00	(4,810,111.00)	(2,893,572.00)	-156.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,133,370.33	0.00	1,133,370.33	350,000.00	0.00	350,000.00	-69.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,534,684.28)	2,534,684.28	0.00	(1,524,637.00)	1,524,637.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,668,054.61)	2,534,684.28	(1,133,370.33)	(1,874,637.00)	1,524,637.00	(350,000.00)	-69.1%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,530,154.21	2,440,642.21	3,970,796.42	41,902.00	(3,285,474.00)	(3,243,572.00)	-181.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,777,093.01	10,304,220.16	16,081,313.17	7,307,247.22	12,744,862.37	20,052,109.59	24.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,777,093.01	10,304,220.16	16,081,313.17	7,307,247.22	12,744,862.37	20,052,109.59	24.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,777,093.01	10,304,220.16	16,081,313.17	7,307,247.22	12,744,862.37	20,052,109.59	24.7%
2) Ending Balance, June 30 (E + F1e)			7,307,247.22	12,744,862.37	20,052,109.59	7,349,149.22	9,459,388.37	16,808,537.59	-16.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	12,744,862.37	12,744,862.37	0.00	9,459,388.37	9,459,388.37	-25.8%
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	2,586,365.22	0.00	2,586,365.22	2,304,656.22	0.00	2,304,656.22	-10.9%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,288,505.00	0.00	4,288,505.00	4,612,116.00	0.00	4,612,116.00	7.5%
Unassigned/Unappropriated Amount		9790	422,377.00	0.00	422,377.00	422,377.00	0.00	422,377.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	68,903.21	95,526.21
6015	Adults in Correctional Facilities	116,549.34	116,549.34
6230	California Clean Energy Jobs Act	214,648.00	7,722.00
6264	Educator Effectiveness (15-16)	162,746.64	84,148.64
6300	Lottery: Instructional Materials	503,538.29	369,650.29
6500	Special Education	1,370,469.23	1,148,493.23
7338	College Readiness Block Grant	75,000.00	0.00
7810	Other Restricted State	143,515.33	140,515.33
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,362,066.09	932,554.09
9010	Other Restricted Local	8,727,426.24	6,564,229.24
Total, Restricted Balance		12,744,862.37	9,459,388.37

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			350,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	350,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	350,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	350,000.00	New
2) Ending Balance, June 30 (E + F1e)			350,000.00	350,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	350,000.00	350,000.00	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	350,000.00		
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			350,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			350,000.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	350,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			350,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			0.00	350,000.00	New
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	350,000.00	New
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	350,000.00	New
2) Ending Balance, June 30 (E + F1e)			350,000.00	350,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			350,000.00	350,000.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,590,318.00	15,081,018.00	3.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,590,318.00	15,081,018.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	102,522.65	155,477.00	51.7%
2) Classified Salaries		2000-2999	363,835.83	467,523.00	28.5%
3) Employee Benefits		3000-3999	262,626.78	361,864.00	37.8%
4) Books and Supplies		4000-4999	309,845.13	150,920.00	-51.3%
5) Services and Other Operating Expenditures		5000-5999	180,027.37	549,760.00	205.4%
6) Capital Outlay		6000-6999	19,777.84	50,000.00	152.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,798,910.00	13,536,716.00	5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,648.73	18,687.00	-34.8%
9) TOTAL, EXPENDITURES			14,066,194.33	15,290,947.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			524,123.67	(209,929.00)	-140.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			524,123.67	(209,929.00)	-140.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,294,371.84	1,818,495.51	40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,294,371.84	1,818,495.51	40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,294,371.84	1,818,495.51	40.5%
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	1,818,495.51	1,608,566.51	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,057,360.19		
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			3,057,360.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,238,864.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,238,864.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,818,495.51		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	12,798,910.00	13,536,716.00	5.8%
Adult Education Block Grant Program	6391	8590	1,352,866.00	1,181,429.00	-12.7%
All Other State Revenue	All Other	8590	438,542.00	362,873.00	-17.3%
TOTAL, OTHER STATE REVENUE			14,590,318.00	15,081,018.00	3.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			14,590,318.00	15,081,018.00	3.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	102,522.65	155,477.00	51.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			102,522.65	155,477.00	51.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,203.70	24,752.00	488.8%
Classified Support Salaries		2200	254,552.80	283,951.00	11.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	105,079.33	158,820.00	51.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			363,835.83	467,523.00	28.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,979.38	19,431.00	29.7%
PERS		3201-3202	47,972.11	68,054.00	41.9%
OASDI/Medicare/Alternative		3301-3302	27,488.82	38,283.00	39.3%
Health and Welfare Benefits		3401-3402	141,887.24	199,293.00	40.5%
Unemployment Insurance		3501-3502	226.02	310.00	37.2%
Workers' Compensation		3601-3602	13,775.49	15,744.00	14.3%
OPEB, Allocated		3701-3702	13,990.77	18,691.00	33.6%
OPEB, Active Employees		3751-3752	1,174.80	1,594.00	35.7%
Other Employee Benefits		3901-3902	1,132.15	464.00	-59.0%
TOTAL, EMPLOYEE BENEFITS			262,626.78	361,864.00	37.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	27,245.54	25,000.00	-8.2%
Materials and Supplies		4300	57,223.76	70,920.00	23.9%
Noncapitalized Equipment		4400	225,375.83	55,000.00	-75.6%
TOTAL, BOOKS AND SUPPLIES			309,845.13	150,920.00	-51.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	11,250.00	0.00	-100.0%
Travel and Conferences		5200	25,376.75	25,500.00	0.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	301.63	0.00	-100.0%
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	142,681.88	523,760.00	267.1%
Communications		5900	417.11	500.00	19.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			180,027.37	549,760.00	205.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,777.84	0.00	-100.0%
Equipment		6400	0.00	50,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,777.84	50,000.00	152.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	12,798,910.00	13,046,016.00	1.9%
To County Offices		7212	0.00	490,700.00	New
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,798,910.00	13,536,716.00	5.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	28,648.73	18,687.00	-34.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,648.73	18,687.00	-34.8%
TOTAL, EXPENDITURES			14,066,194.33	15,290,947.00	8.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
 Adult Education Fund
 Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,590,318.00	15,081,018.00	3.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,590,318.00	15,081,018.00	3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		468,142.07	556,727.00	18.9%
2) Instruction - Related Services	2000-2999		336,553.04	645,478.00	91.8%
3) Pupil Services	3000-3999		414,162.65	533,339.00	28.8%
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		28,648.73	18,687.00	-34.8%
8) Plant Services	8000-8999		19,777.84	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,798,910.00	13,536,716.00	5.8%
10) TOTAL, EXPENDITURES			14,066,194.33	15,290,947.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			524,123.67	(209,929.00)	-140.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			524,123.67	(209,929.00)	-140.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,294,371.84	1,818,495.51	40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,294,371.84	1,818,495.51	40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,294,371.84	1,818,495.51	40.5%
2) Ending Balance, June 30 (E + F1e)			1,818,495.51	1,608,566.51	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,818,495.51	1,608,566.51	-11.5%
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	597,287.85	475,666.00	-20.4%
3) Other State Revenue		8300-8599	2,654,478.54	1,650,132.00	-37.8%
4) Other Local Revenue		8600-8799	277,794.00	279,720.00	0.7%
5) TOTAL, REVENUES			3,529,560.39	2,405,518.00	-31.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	324,606.55	179,138.00	-44.8%
2) Classified Salaries		2000-2999	453,972.56	467,697.00	3.0%
3) Employee Benefits		3000-3999	378,246.92	346,691.00	-8.3%
4) Books and Supplies		4000-4999	81,535.49	45,261.00	-44.5%
5) Services and Other Operating Expenditures		5000-5999	2,047,438.55	1,188,632.00	-41.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	257,198.32	178,099.00	-30.8%
9) TOTAL, EXPENDITURES			3,542,998.39	2,405,518.00	-32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,438.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,438.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,438.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	844,443.53		
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	483,957.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,328,401.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	543,992.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	784,408.82		
6) TOTAL, LIABILITIES			1,328,401.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	597,287.85	475,666.00	-20.4%
TOTAL, FEDERAL REVENUE			597,287.85	475,666.00	-20.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,654,478.54	1,650,132.00	-37.8%
TOTAL, OTHER STATE REVENUE			2,654,478.54	1,650,132.00	-37.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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	277,794.00	279,720.00	0.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			277,794.00	279,720.00	0.7%
TOTAL, REVENUES			3,529,560.39	2,405,518.00	-31.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	305,106.55	179,138.00	-41.3%
Other Certificated Salaries		1900	19,500.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			324,606.55	179,138.00	-44.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	124,543.66	124,089.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	121,345.90	162,636.00	34.0%
Clerical, Technical and Office Salaries		2400	208,083.00	180,972.00	-13.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			453,972.56	467,697.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,534.52	19,463.00	-36.3%
PERS		3201-3202	73,251.65	79,553.00	8.6%
OASDI/Medicare/Alternative		3301-3302	44,660.17	41,560.00	-6.9%
Health and Welfare Benefits		3401-3402	174,056.27	162,300.00	-6.8%
Unemployment Insurance		3501-3502	392.65	338.00	-13.9%
Workers' Compensation		3601-3602	23,199.88	16,454.00	-29.1%
OPEB, Allocated		3701-3702	23,597.60	19,416.00	-17.7%
OPEB, Active Employees		3751-3752	1,545.09	1,470.00	-4.9%
Other Employee Benefits		3901-3902	7,009.09	6,137.00	-12.4%
TOTAL, EMPLOYEE BENEFITS			378,246.92	346,691.00	-8.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,956.19	4,044.00	-54.8%
Materials and Supplies		4300	66,536.39	40,717.00	-38.8%
Noncapitalized Equipment		4400	6,042.91	500.00	-91.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			81,535.49	45,261.00	-44.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,073.34	25,000.00	-14.0%
Dues and Memberships		5300	665.00	480.00	-27.8%
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	2,015,483.77	1,160,202.00	-42.4%
Communications		5900	2,216.44	2,950.00	33.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,047,438.55	1,188,632.00	-41.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	257,198.32	178,099.00	-30.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			257,198.32	178,099.00	-30.8%
TOTAL, EXPENDITURES			3,542,998.39	2,405,518.00	-32.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	13,438.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,438.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,438.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	597,287.85	475,666.00	-20.4%
3) Other State Revenue		8300-8599	2,654,478.54	1,650,132.00	-37.8%
4) Other Local Revenue		8600-8799	277,794.00	279,720.00	0.7%
5) TOTAL, REVENUES			3,529,560.39	2,405,518.00	-31.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		2,876,101.70	1,886,499.00	-34.4%
3) Pupil Services	3000-3999		405,960.57	335,257.00	-17.4%
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		257,198.32	178,099.00	-30.8%
8) Plant Services	8000-8999		3,737.80	5,663.00	51.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,542,998.39	2,405,518.00	-32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,438.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,438.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,438.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	0.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	0.00	0.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)				0.00	0.00	0.0%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.0%
Prepaid Expenditures			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	0.00	0.00	0.0%
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments (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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,354.84	4,000.00	-72.1%
5) TOTAL REVENUES			14,354.84	4,000.00	-72.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,354.84	4,000.00	-72.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	769,932.33	350,000.00	-54.5%
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			769,932.33	350,000.00	-54.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			784,287.17	354,000.00	-54.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,511,718.64	2,296,005.81	51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,511,718.64	2,296,005.81	51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,511,718.64	2,296,005.81	51.9%
2) Ending Balance, June 30 (E + F1e)			2,296,005.81	2,650,005.81	15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,296,005.81	2,650,005.81	15.4%
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,294,759.02		
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	1,246.79		
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			2,296,005.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,296,005.81		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	14,354.84	4,000.00	-72.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,354.84	4,000.00	-72.1%
TOTAL, REVENUES			14,354.84	4,000.00	-72.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	769,932.33	350,000.00	-54.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			769,932.33	350,000.00	-54.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			769,932.33	350,000.00	-54.5%

Unaudited Actuals
 Contra Costa County Office of Education Special Reserve Fund for Postemployment Benefits
 Contra Costa County Expenditures by Function

07 10074 0000000
 Form 20

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,354.84	4,000.00	-72.1%
5) TOTAL, REVENUES			14,354.84	4,000.00	-72.1%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,354.84	4,000.00	-72.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	769,932.33	350,000.00	-54.5%
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			769,932.33	350,000.00	-54.5%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			784,287.17	354,000.00	-54.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,511,718.64	2,296,005.81	51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,511,718.64	2,296,005.81	51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,511,718.64	2,296,005.81	51.9%
2) Ending Balance, June 30 (E + F1e)			2,296,005.81	2,650,005.81	15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,296,005.81	2,650,005.81	15.4%
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,181.05	500.00	-77.1%
5) TOTAL REVENUES			2,181.05	500.00	-77.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,181.05	500.00	-77.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,181.05	500.00	-77.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	204,927.23	207,108.28	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,927.23	207,108.28	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,927.23	207,108.28	1.1%
2) Ending Balance, June 30 (E + F1e)			207,108.28	207,608.28	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	207,108.28	207,608.28	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	206,934.89		
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	173.39		
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			207,108.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			207,108.28		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,181.05	500.00	-77.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,181.05	500.00	-77.1%
TOTAL, REVENUES			2,181.05	500.00	-77.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Unaudited Actuals
 County School Facilities Fund
 Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,181.05	500.00	-77.1%
5) TOTAL, REVENUES			2,181.05	500.00	-77.1%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,181.05	500.00	-77.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,181.05	500.00	-77.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	204,927.23	207,108.28	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,927.23	207,108.28	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,927.23	207,108.28	1.1%
2) Ending Balance, June 30 (E + F1e)			207,108.28	207,608.28	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	207,108.28	207,608.28	0.2%
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	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	160.53	175.90	175.90	197.00	197.00	197.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	47.70	56.82	56.82	50.00	50.00	50.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	208.23	232.72	232.72	247.00	247.00	247.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	299.70	293.66	299.70	315.00	315.00	315.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	29.76	29.76	29.76	25.00	25.00	25.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	329.46	323.42	329.46	340.00	340.00	340.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	537.69	556.14	562.18	587.00	587.00	587.00
4. Adults in Correctional Facilities	255.00	309.32	573.41	402.00	402.00	573.41
5. County Operations Grant ADA	169,551.15	169,174.59	169,174.59	170,394.00	170,394.00	170,394.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I A	Title I D	IDEA	Mental Health	Infant Part C	Workability- Transst.Prtmrshp	Adult -132 Perkins
FEDERAL CATALOG NUMBER	84.01	84.01	84.027	84.027	84.181	84.126	84.048
RESOURCE CODE	3010	3025	3310	3327	3385	3410	3555
REVENUE OBJECT	8290	8290	8181	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	275,744.00	31,934.76	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	547,237.00	621,242.00	30,843.00	2,205.00	179,044.00	101,026.50	5,930.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other	547,237.00	621,242.00	30,843.00	2,205.00	179,044.00	101,026.50	5,930.00
4. Total Available Award					3,179.32		
(sum lines 1, 2d, & 3)	822,981.00	653,176.76	30,843.00	2,205.00	182,223.32	101,026.50	5,930.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	4,173.43
6. Cash Received in Current Year	410,756.13	575,291.76	(11,924.00)	2,205.00	0.00	55,362.35	0.00
7. Contributed Matching Funds					3,179.32		0.00
8. Total Available (sum lines 5, 6, & 7)	410,756.13	575,291.76	(11,924.00)	2,205.00	3,179.32	55,362.35	4,173.43
EXPENDITURES							
9. Donor-Authorized Expenditures	626,065.28	625,168.00	30,843.00	2,205.00	182,223.32	80,376.37	5,930.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	626,065.28	625,168.00	30,843.00	2,205.00	182,223.32	80,376.37	5,930.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(215,309.15)	(49,876.24)	(42,767.00)	0.00	(179,044.00)	(25,014.02)	(1,756.57)
a. Unearned Revenue							
b. Accounts Payable	215,309.15	49,876.24	42,767.00		179,044.00	25,014.02	4,173.43
c. Accounts Receivable	196,915.72	28,008.76	0.00	0.00	0.00	20,650.13	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	196,915.72	28,008.76	0.00	0.00		20,650.13	
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	626,065.28	625,168.00	30,843.00	2,205.00	179,044.00	80,376.37	5,930.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title II, A Teacher Quality	Title III, Tech Assist.	WIOA-YDS	Title X-Mckinney	CPIN/LC	Child Devp-Loc Planning Council	TOTAL
	84.367	84.356A	17.259	84.196	93.713	93.575	
	4035	4204	5610	5630	1145371	1152676	
	8290	8290	8290	8290	8290	8290	
1. Prior Year Carryover	253.00	71,679.18	0.00	14,847.68	0.00	0.00	394,458.62
2. a. Current Year Award	4,876.00	201,211.80	690,000.00	175,955.00	553,506.85	43,781.00	3,156,858.15
b. Transferability (NCLB/ESSA)				(2,849.35)			0.00
c. Other Adjustments							(2,849.35)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,876.00	201,211.80	690,000.00	173,105.65	553,506.85	43,781.00	3,154,008.80
3. Required Matching Funds/Other						13,438.00	16,617.32
4. Total Available Award (sum lines 1, 2d, & 3)	5,129.00	272,890.98	690,000.00	187,953.33	553,506.85	57,219.00	3,565,084.74
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	71,679.18	0.00	166,239.43	0.00	0.00	242,092.04
6. Cash Received in Current Year	2,431.00	165,672.00	448,244.05		331,602.30	12,078.00	1,991,718.59
7. Contributed Matching Funds						13,438.00	16,617.32
8. Total Available (sum lines 5, 6, & 7)	2,431.00	237,351.18	448,244.05	166,239.43	331,602.30	25,516.00	2,250,427.95
EXPENDITURES							
9. Donor-Authorized Expenditures	442.00	174,485.47	685,283.13	187,953.33	553,506.85	57,219.00	3,211,700.75
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	442.00	174,485.47	685,283.13	187,953.33	553,506.85	57,219.00	3,211,700.75
12. Amounts included in Line 6 above for Prior Year Adjustments	0.00						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,989.00	62,865.71	(237,039.08)	(21,713.90)	(221,904.55)	(31,703.00)	(961,272.80)
a. Unearned Revenue	1,989.00	79,997.51					81,986.51
b. Accounts Payable							4,173.43
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	4,687.00	98,405.51	4,716.87	0.00	0.00	0.00	353,383.99
15. If Carryover is allowed, enter line 14 amount here	4,687.00	98,405.51	0.00				348,667.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	442.00	174,485.47	685,283.13	187,953.33	553,506.85	43,781.00	3,195,083.43

REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASES-After Sch Ed/Safe	CA Career Pathway Trust	CTE Incentive	SPED-Infant Discretionary	Workality	TUPE	TUPE
RESOURCE CODE	6010	6382	6387	6515	6520	6680	6690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	30,480.14	293,693.28	4,282,783.01	0.00	0.00	48,732.64	154,160.97
2. a. Current Year Award	12,000.00	1,319,604.18	6,032,975.00	18,420.00	262,747.00	109,578.75	1,182,143.50
b. Other Adjustments		(205,705.00)	675,813.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,000.00	1,113,899.18	6,708,788.00	18,420.00	262,747.00	109,578.75	1,182,143.50
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	42,480.14	1,407,592.46	10,991,571.01	18,420.00	262,747.00	158,311.39	1,336,304.47
REVENUES							
5. Unearned Revenue Deferred from Prior Year	30,480.14	985,557.05	431,017.51	0.00	0.00	48,732.64	154,160.97
6. Cash Received in Current Year	9,000.00	1,350,141.75	10,477,634.97		166,427.00	109,578.75	675,047.14
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	39,480.14	2,335,698.80	10,908,652.48	0.00	166,427.00	158,311.39	829,208.11
EXPENDITURES							
9. Donor-Authorized Expenditures	16,437.89	1,873,016.38	4,440,573.93	18,420.00	262,747.00	50,225.96	845,245.14
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	16,437.89	1,873,016.38	4,440,573.93	18,420.00	262,747.00	50,225.96	845,245.14
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	23,042.25	462,682.42	6,468,078.55	(18,420.00)	(96,320.00)	108,085.43	(16,037.03)
a. Unearned Revenue	26,042.25	525,617.60	6,550,997.08			108,085.43	491,059.33
b. Accounts Payable							
c. Accounts Receivable	3,000.00	62,935.18	82,918.53	18,420.00	96,320.00		507,096.36
14. Unused Grant Award Calculation (line 4 minus line 9)	26,042.25	(465,423.92)	6,550,997.08	0.00	0.00	108,085.43	491,059.33
15. If Carryover is allowed, enter line 14 amount here	26,042.25	465,423.92	6,550,997.08	0.00	0.00	108,085.43	491,059.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,437.89	1,873,016.38	4,440,573.93	18,420.00	262,747.00	50,225.96	845,245.14

2016-17 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Foster Youth	CTKS/CTKPD	Child Dev-Trans K	Child Dev-Presch QRIS	TOTAL
RESOURCE CODE	7366	1145371	1543851	1544216	
REVENUE OBJECT	8590	8590/8677	8590/8677	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	18,561.97	0.00	559,214.02	1,255,001.04	6,642,627.07
2. a. Current Year Award	586,283.00	305,045.00	178,901.50	1,169,905.80	11,177,603.73
b. Other Adjustments					470,108.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	586,283.00	305,045.00	178,901.50	1,169,905.80	11,647,711.73
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	604,844.97	305,045.00	738,115.52	2,424,906.84	18,290,338.80
REVENUES					
5. Unearned Revenue Deferred from Prior Year	18,561.97	0.00	559,214.02	1,255,001.04	3,482,725.34
6. Cash Received in Current Year	287,844.80	162,582.00	115,876.50	1,169,905.80	14,524,038.71
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	306,406.77	162,582.00	675,090.52	2,424,906.84	18,006,764.05
EXPENDITURES					
9. Donor-Authorized Expenditures	448,464.89	305,045.00	480,526.01	1,898,087.53	10,638,789.73
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	448,464.89	305,045.00	480,526.01	1,898,087.53	10,638,789.73
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(142,058.12)	(142,463.00)	194,564.51	526,819.31	7,367,974.32
a. Unearned Revenue		0.00	257,589.51	526,819.31	8,486,210.51
b. Accounts Payable	142,058.12	142,463.00	63,025.00		0.00
c. Accounts Receivable	156,380.08	0.00	257,589.51	526,819.31	7,651,549.07
14. Unused Grant Award Calculation (line 4 minus line 9)	156,380.08	257,589.51	257,589.51	526,819.31	8,839,986.42
15. If Carryover is allowed, enter line 14 amount here					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	448,464.89	305,045.00	480,526.01	1,898,087.53	10,638,789.73

LOCAL PROGRAM NAME	Loc-ROP	Loc - YDS	TOTAL
RESOURCE CODE	9016	9018	
REVENUE OBJECT	8600-8999	8600-8999	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	0.00	0.00	0.00
2. a. Current Year Award	79,550.00	35,530.00	115,080.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	79,550.00	35,530.00	115,080.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	79,550.00	35,530.00	115,080.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	49,275.00	21,551.63	70,826.63
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	49,275.00	21,551.63	70,826.63
EXPENDITURES			
9. Donor-Authorized Expenditures	79,550.00	29,030.49	108,580.49
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	79,550.00	29,030.49	108,580.49
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(30,275.00)	(7,478.86)	(37,753.86)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	30,275.00	7,478.86	37,753.86
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,499.51	6,499.51
15. If Carryover is allowed, enter line 14 amount here		6,499.91	6,499.91
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	79,550.00	29,030.49	108,580.49

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Child Nutrition	Medi-Cal Billing	TOTAL
	10.553	93.778	
	5310	5640	
	8220/8520/8634	8290	
AWARD			
1. Prior Year Restricted Ending Balance	4,151.23	220,453.66	224,604.89
2. a. Current Year Award	65,966.94	20,142.68	86,109.62
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	65,966.94	20,142.68	86,109.62
3. Required Matching Funds/Other (sum lines 1, 2c, & 3)	16.85		16.85
4. Total Available Award (sum lines 1, 2c, & 3)	70,135.02	240,596.34	310,731.36
REVENUES			
5. Cash Received in Current Year	54,903.98	20,142.68	75,046.66
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	11,062.96	0.00	11,062.96
b. Noncurrent Accounts Receivable	0.00		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	11,062.96	0.00	11,062.96
8. Contributed Matching Funds	16.85		16.85
9. Total Available (sum lines 5, 7c, & 8)	65,983.79	20,142.68	86,126.47
EXPENDITURES			
10. Donor-Authorized Expenditures	70,135.79	171,693.13	241,828.92
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	70,135.79	171,693.13	241,828.92
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	(0.77)	68,903.21	68,902.44

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Unrest. Lottery	Adult in Corr	Prop 39 CA Clean Air Job	Educator Effectiveness	Restr. Lottery	ROP-Dist Supp. Prof Training	SPED-Infant J50
RESOURCE CODE	1100	6015	6230	6264	6300	6355	6510
REVENUE OBJECT	8560	8091	8590	8590	8560	8590	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	131,212.00	203,086.00	537,140.83	0.00	0.00
2. a. Current Year Award	129,378.17	1,079,957.00	108,924.00	40,438.58	1,213,415.00		
b. Other Adjustments	4,168.69	0.00		3,928.76			
c. Adj Curr Yr Award (sum lines 2a & 2b)	129,546.86	1,079,957.00	108,924.00	0.00	44,367.34	0.00	1,213,415.00
3. Required Matching Funds/Other	(129,546.86)	1,001.79					86,828.71
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	1,080,958.79	240,136.00	203,086.00	581,508.17	0.00	1,300,243.71
REVENUES							
5. Cash Received in Current Year	132,188.06	1,079,870.74	108,924.00	0.00	28,950.87	(25,350.00)	1,213,415.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(2,641.20)	86.26	0.00	0.00	15,416.47	25,350.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(2,641.20)	86.26	0.00	0.00	15,416.47	25,350.00	0.00
8. Contributed Matching Funds	(129,546.86)	1,001.79					86,828.71
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,080,958.79	108,924.00	0.00	44,367.34	0.00	1,300,243.71
EXPENDITURES							
10. Donor-Authorized Expenditures		964,409.45	25,488.00	40,339.36	77,969.88	0.00	1,300,243.71
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	964,409.45	25,488.00	40,339.36	77,969.88	0.00	1,300,243.71
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	116,549.34	214,648.00	162,746.64	503,538.29	0.00	0.00

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

STATE PROGRAM NAME	SPED-Mental Health	SPED	College Readiness	QEIA Oversight	RRMA	ADUL ED BLOCK GRANT	AEBG
RESOURCE CODE	6512	6500	7338	7400	8150	6391	6392
REVENUE OBJECT	8590	8000..8999	8590	8590	8980	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		850,505.30		145,874.31	440,548.67	1,294,372.00	0.00
2. a. Current Year Award	11,498.00	21,501,284.51	75,000.00			14,065,636.00	524,682.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,498.00	21,501,284.51	75,000.00	0.00	0.00	14,065,636.00	524,682.00
3. Required Matching Funds/Other		1,270,777.20		(123,549.91)	1,627,500.00		
4. Total Available Award (sum lines 1, 2c, & 3)	11,498.00	23,622,567.01	75,000.00	22,324.40	2,068,048.67	15,360,008.00	524,682.00
REVENUES							
5. Cash Received in Current Year	8,802.00	18,987,102.24	75,000.00	0.00	0.00	14,065,636.00	524,682.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,696.00	2,514,182.27	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	2,696.00	2,514,182.27	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		1,270,777.20		(123,549.91)	1,627,500.00		
9. Total Available (sum lines 5, 7c, & 8)	11,498.00	22,772,061.71	75,000.00	(123,549.91)	1,627,500.00	14,065,636.00	524,682.00
EXPENDITURES							
10. Donor-Authorized Expenditures	11,498.00	22,252,097.01	0.00	22,324.40	705,982.58	13,932,610.33	133,584.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	11,498.00	22,252,097.01	0.00	22,324.40	705,982.58	13,932,610.33	133,584.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,370,470.00	75,000.00	0.00	1,362,066.09	1,427,397.67	391,098.00

2016-17 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Contra Costa County Office of Education
Contra Costa County

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	3,602,739.11
2. a. Current Year Award	38,746,213.26
b. Other Adjustments	8,097.45
c. Adj Curr Yr Award (sum lines 2a & 2b)	38,754,310.71
3. Required Matching Funds/Other	2,733,010.93
4. Total Available Award (sum lines 1, 2c, & 3)	45,090,060.75
REVENUES	
5. Cash Received in Current Year	36,199,220.91
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,555,089.80
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,555,089.80
8. Contributed Matching Funds	2,733,010.93
9. Total Available (sum lines 5, 7c, & 8)	41,487,321.64
EXPENDITURES	
10. Donor-Authorized Expenditures	39,466,546.72
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	39,466,546.72
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	5,623,514.03

LOCAL PROGRAM NAME	Loc-Donations 9011	Loc-Donations 9013	Loc-CDCR/Ad Ed 9014	Loc-SPED 9015	Loc-ROP 9016	LOC-C&I 9017	Loc-RDS 9018
RESOURCE CODE	8600-8999	8600-8999	8600-8999	8600-8999	8600-8999	8600-8999	8600-8999
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	118,491.07	81,659.12	1,436.81	80,732.96	227,161.00	725,776.22	54,919.50
2. a. Current Year Award	32,994.89	21,621.00	438,492.51	544,200.25	437,000.00	1,327,557.07	29,432.31
b. Other Adjustments	0.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	32,994.89	21,621.00	438,492.51	544,200.25	437,000.00	1,327,557.07	29,432.31
3. Required Matching Funds/Other	1,200.00		(1,436.81)	500.00			14,767.51
4. Total Available Award (sum lines 1, 2c, & 3)	152,685.96	103,280.12	438,492.51	625,433.21	664,161.00	2,053,333.29	99,119.32
REVENUES							
5. Cash Received in Current Year	32,954.88	21,621.00	342,364.03	199,434.41	435,000.00	1,225,954.53	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	40.01	0.00	96,128.48	344,765.84	2,000.00	101,602.54	29,432.31
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	40.01	0.00	96,128.48	344,765.84	2,000.00	101,602.54	29,432.31
8. Contributed Matching Funds	1,200.00			500.00			14,767.51
9. Total Available (sum lines 5, 7c, & 8)	34,194.89	21,621.00	438,492.51	544,700.25	437,000.00	1,327,557.07	44,199.82
EXPENDITURES							
10. Donor-Authorized Expenditures	51,870.48	5,564.61	438,492.51	557,163.59	156,513.64	1,104,735.43	38,354.89
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	51,870.48	5,564.61	438,492.51	557,163.59	156,513.64	1,104,735.43	38,354.89
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	100,815.48	97,715.51	0.00	68,269.62	507,647.36	948,597.86	60,764.43

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

LOCAL PROGRAM NAME	Loc-FCMAT	Loc-Other Purpose	Loc-ROP Rstr.	Loc-Microsoft settlement	TOTAL
RESOURCE CODE	7810	9019	9020	9030	
REVENUE OBJECT	8600-8799	8600-8999	8600-8999	8600-8999	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	140,754.33	2,609,961.12	3,702,997.04	27,359.13	7,771,248.30
2. a. Current Year Award	11,445.00	1,652,471.56			4,495,214.59
b. Other Adjustments		1,500.00			1,500.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,445.00	1,653,971.56	0.00	0.00	4,496,714.59
3. Required Matching Funds/Other		651,318.20	(1,057,275.85)		(390,926.95)
4. Total Available Award (sum lines 1, 2c, & 3)	152,199.33	4,915,250.88	2,645,721.19	27,359.13	11,877,035.94
REVENUES					
5. Cash Received in Current Year	11,445.00	1,645,014.58	0.00		3,913,788.43
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	8,956.98	0.00	0.00	582,926.16
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	8,956.98	0.00	0.00	582,926.16
8. Contributed Matching Funds		651,318.20	(1,057,275.85)		(389,490.14)
9. Total Available (sum lines 5, 7c, & 8)	11,445.00	2,305,289.76	(1,057,275.85)	0.00	4,107,224.45
EXPENDITURES					
10. Donor-Authorized Expenditures	8,683.86	615,856.09	0.00	27,359.13	3,004,594.23
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	8,683.86	615,856.09	0.00	27,359.13	3,004,594.23
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	143,515.47	4,299,394.79	2,645,721.19	0.00	8,872,441.71

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	48,066.60		48,066.60		12,519.16	35,547.44	12,519.16
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,236,179.68		4,236,179.68		1,104,251.59	3,131,928.09	985,342.59
Net Pension Liability	17,975,503.52	26,192,457.48	44,167,961.00	7,643,904.00		51,811,865.00	
Net OPEB Obligation	15,947,431.00	1,603,844.00	17,551,275.00	584,293.00	1,145,507.72	16,990,060.28	
Compensated Absences Payable	873,668.17	14,771.83	888,440.00	101,110.00		989,550.00	
Governmental activities long-term liabilities	39,080,848.97	27,811,073.31	66,891,922.28	8,329,307.00	2,262,278.47	72,958,950.81	997,861.75
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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) 5,388,570.67
- 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) 45,293,078.48

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) 11.90%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 103,451.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,488,786.94
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,048,379.23
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,095.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	312,446.36
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)	3,185.94
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)	103,451.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,807,442.47
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,807,442.47

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	30,650,134.73
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,866,796.28
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,495,049.15
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	451,567.54
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,632,177.85
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)	1,237,694.66
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)	1,071,038.93
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)	2,313,153.28
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)	46,256.96
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)	103,451.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,207,607.76
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,285,800.07
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)	62,360,728.21

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)	10.92%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	10.92%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,807,442.47</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (12.16%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (12.16%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.7%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 12.16%
 Highest rate used in any program: 10.70%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	571,461.54	44,859.74	7.85%
01	3025	579,664.35	45,503.65	7.85%
01	3385	155,576.32	16,647.00	10.70%
01	3410	77,057.34	3,319.03	4.31%
01	4035	400.00	42.00	10.50%
01	4204	171,064.19	3,421.28	2.00%
01	5610	637,680.72	33,159.40	5.20%
01	5630	149,883.85	10,265.48	6.85%
01	6010	15,655.13	782.76	5.00%
01	6015	923,708.23	40,701.22	4.41%
01	6230	23,025.00	2,463.00	10.70%
01	6264	36,440.36	3,899.00	10.70%
01	6382	1,164,427.90	101,762.45	8.74%
01	6387	1,960,941.98	196,094.20	10.00%
01	6500	20,117,261.78	2,134,836.00	10.61%
01	6510	1,119,266.71	119,762.00	10.70%
01	6512	10,387.00	1,111.00	10.70%
01	6515	7,606.00	814.00	10.70%
01	6520	238,548.44	24,198.56	10.14%
01	6680	45,371.24	4,854.72	10.70%
01	6690	718,056.06	76,832.09	10.70%
01	7366	412,478.80	22,039.59	5.34%
01	7400	20,166.58	2,157.82	10.70%
01	7810	6,035,973.49	637,215.32	10.56%
01	9010	2,867,557.88	46,174.75	1.61%
11	6391	1,171,413.76	28,648.73	2.45%
12	5035	790,776.10	67,775.75	8.57%
12	5055	52,980.56	4,238.44	8.00%
12	6126	447,092.97	33,433.04	7.48%
12	6127	1,770,366.88	127,720.65	7.21%
12	9010	224,583.56	24,030.44	10.70%

Unaudited Actuals
 2016-17 Unaudited Actuals
 LOTTERY REPORT
 Revenues, Expenditures and
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		537,140.83	537,140.83
2. State Lottery Revenue	8560	129,546.86		44,367.34	173,914.20
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	(129,546.86)	129,546.86		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	129,546.86	581,508.17	711,055.03
B. EXPENDITURES AND OTHER FINANCING USES					
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	0.00		63,781.16	63,781.16
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00	129,546.86		129,546.86
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			14,188.72	14,188.72
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)		0.00	129,546.86	77,969.88	207,516.74
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	503,538.29	503,538.29

D. COMMENTS:

Expenses are for product purchased for internet-based instructional materials. Per CSAM object 5800 includes " expenditures for internet-based publications and materials,," Flocagulary - a learning program for all grades using music to engage stlearning System - a online, standards based set of interactive tools specifically designed for students with special needs; News-2-You - a weekly current events newspaper that provides a way for all learners to become connected and engaged to world around them; SymbolStix Prime - a web-based symbol search engine and materials creation platform database.

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	72,608,450.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,015,637.73
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	427,423.61
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	382,986.59
4. Other Transfers Out	All	9200	7200-7299	74,655.00
5. Interfund Transfers Out	All	9300	7600-7629	1,133,370.33
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	52,030.02
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,070,465.55
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				67,522,347.09

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		232.72
B. Expenditures per ADA (Line I.E divided by Line II.A)		290,144.15
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	67,865,358.20	208,521.35
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)	67,865,358.20	208,521.35
B. Required effort (Line A.2 times 90%)	61,078,822.38	187,669.22
C. Current year expenditures (Line I.E and Line II.B)	67,522,347.09	290,144.15
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 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2016-17
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	518,467.56	0.00	26,408.44	0.00	1,216,947.33	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	6.00		6.00		15.58		
3550 Community Dev Schools							
3600 Juvenile Courts	14.00		14.00				
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult	42.00		42.00				
4610 Adult Independent Study Centers							
4620 Adult Correctional Education	8.11		8.11				
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	63.43		63.43		52.77		
6000 ROC/P	4.80		4.80		2.00		
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	138.34	0.00	138.34	0.00	70.35	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			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	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
3500	County Community Schools	1,927,100.90	293,142.19	2,220,243.09	292,045.62	2,512,288.71	2,512,288.71
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	4,764,072.07	55,141.42	4,819,213.49	633,908.15	5,453,121.64	5,453,121.64
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	6,493,311.81	165,424.26	6,658,736.07	875,874.68	7,534,610.75	7,534,610.75
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	1,522,008.60	31,942.64	1,553,951.24	204,403.14	1,758,354.38	1,758,354.38
4630	Adult Career Technical Education	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
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	1,443,688.96	0.00	1,443,688.96	189,899.49	1,633,588.45	1,633,588.45
5000-5999	Special Education	25,922,556.44	1,162,670.26	27,085,226.70	3,562,727.82	30,647,954.52	30,647,954.52
6000	Regional Occupational Ctr/Prg (ROC/P)	10,848,984.84	53,502.57	10,902,487.41	1,434,087.87	12,336,575.28	12,336,575.28
Other Goals							
7110	Nonagency - Educational	52,030.02	0.00	52,030.02	6,843.91	58,873.93	58,873.93
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	12,461.55	0.00	12,461.55	1,639.16	14,100.71	14,100.71
8600	County Services to Districts	7,240,468.29	0.00	7,240,468.29	952,394.38	8,192,862.67	8,192,862.67
Other Costs							
----	Food Services					78,869.66	78,869.66
----	Enterprise					451,567.54	451,567.54
----	Facilities Acquisition & Construction					39,464.84	39,464.84
----	Other Outgo					1,591,011.92	1,591,011.92
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	591,052.43	591,052.43	591,052.43
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(285,847.05)	(285,847.05)	(285,847.05)
----	Total County School Service and Charter Schools Funds Expenditures	60,226,683.48	1,761,823.34	61,988,506.82	8,459,029.60	72,608,450.38	72,608,450.38

Unaudited Actuals
2016-17
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	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	1,186,819.48	0.00	15,237.70	330,515.71	252,776.88	2,660.00	0.00			112,259.13	26,832.00	1,927,100.90
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	2,717,444.50	68,711.85	616,708.32	921,710.24	377,322.79	0.00	0.00			62,174.37	0.00	4,764,072.07
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	4,268,060.62	695,003.19	770,385.57	736,250.57	0.00	0.00	0.00			941.59	22,670.27	6,493,311.81
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	962,118.00	19,820.39	193,849.51	341,857.84	689.06	0.00	0.00			3,673.80	0.00	1,522,008.60
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	224,447.87	93,071.59	0.00	0.00	1,126,169.50	0.00	0.00			0.00	0.00	1,443,688.96
5000-5999	Special Education	17,064,943.29	95,115.47	13,890.26	1,658,192.10	3,467,241.26	2,393,681.55	0.00			1,229,492.51	0.00	25,922,556.44
6000	ROCF	7,507,087.63	3,325,825.21	0.00	0.00	16,131.37	0.00	0.00			0.00	(59.37)	10,848,984.84
Other Goals													
7110	Nonagency - Educational	50,850.00	1,180.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,030.02
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	12,461.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,461.55
8600	County Services to Districts		4,090,318.57	0.00	0.00	0.00	0.00	0.00	0.00	3,150,038.81	110.91	0.00	7,240,468.29
Total Direct Charged Costs		33,981,771.39	8,401,507.84	1,610,071.36	3,988,526.46	5,240,330.86	2,396,341.55	0.00	0.00	3,150,038.81	1,408,652.31	49,442.90	60,226,683.48

* Functions 7101-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	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	23,632.04	269,510.15	0.00	293,142.19	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	55,141.42	0.00	0.00	55,141.42	
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	165,424.26	0.00	0.00	165,424.26	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	31,942.64	0.00	0.00	31,942.64	
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	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	249,830.02	912,840.24	0.00	1,162,670.26	
6000	ROC/P	18,905.63	34,596.94	0.00	53,502.57	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
8600	County Services to Districts	0.00	0.00	0.00	0.00	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		544,876.01	1,216,947.33	0.00	1,761,823.34	

Unaudited Actuals
2016-17
Program Cost Report
Schedule of Central Administration Costs (CAC)

07 10074 0000000
Form PCR

Contra Costa County Office of Education
Contra Costa County

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,754,687.92
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	58,095.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,515,375.30
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,416,718.43
5	Total Central Administration Costs in County School Service and Charter Schools Funds	8,744,876.65
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	60,226,683.48
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,761,823.34
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	61,988,506.82
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,207,607.76
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,285,800.07
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	4,493,407.83
D. Total Direct Charged and Allocated Costs (B3 + C5)		66,481,914.65
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		13.15%

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)	78,869.66				78,869.66
Enterprise (Objects 1000-5999, 6400, and 6500)		451,567.54			451,567.54
Facilities Acquisition & Construction (Objects 1000-6500)			39,464.84		39,464.84
Other Outgo (Objects 1000-7999)				1,591,011.92	1,591,011.92
Total Other Costs	78,869.66	451,567.54	39,464.84	1,591,011.92	2,160,913.96

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	0.00	0.00	(285,847.05)				
Other Sources/Uses Detail					0.00	1,133,370.33	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					350,000.00	0.00	0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	28,648.73	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	257,198.32	0.00				
Other Sources/Uses Detail					13,438.00	0.00	0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					769,932.33	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								

Unaudited Actuals
 2016-17 Unaudited Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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
TOTALS	0.00	0.00	285,847.05	(285,847.05)	1,133,370.33	1,133,370.33	0.00	0.00

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
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	578,344.86	0.00	0.00	573,791.46	182,447.01	6,458,697.26	792,402.45		8,585,683.04
2000-2999	Classified Salaries	946,951.36	0.00	0.00	230,603.31	128,948.40	4,420,170.13	110,342.09		5,837,015.29
3000-3999	Employee Benefits	852,970.45	0.00	0.00	476,047.45	189,701.66	5,795,757.63	448,891.94		7,763,369.13
4000-4999	Books and Supplies	204,760.87	0.00	0.00	13,667.70	0.00	278,515.32	3,208.26		500,152.15
5000-5999	Services and Other Operating Expenditures	3,397,832.96	0.00	0.00	124,973.17	0.00	191,120.04	56,635.32		3,770,561.49
6000-6999	Capital Outlay	39,464.84	0.00	0.00	0.00	0.00	49,229.63	0.00		88,694.47
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,020,325.34	0.00	0.00	1,419,083.09	501,097.07	17,193,490.01	1,411,480.06	0.00	26,545,475.57
7310	Transfers of Indirect Costs	2,137,514.00	0.00	0.00	137,223.00	0.00	42,365.30	5,950.56		2,323,052.86
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,162,670.23	0.00	0.00	137,223.00	0.00	42,365.30	5,950.56		1,448,209.09
	Total Indirect Costs and PCR Allocations	3,300,184.23	0.00	0.00	1,556,306.09	501,097.07	17,235,855.31	1,417,430.62	0.00	30,031,198.66
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	29,060.60	0.00		29,060.60
2000-2999	Classified Salaries	2,929.79	0.00	0.00	0.00	0.00	39,436.07	0.00		42,365.86
3000-3999	Employee Benefits	1,703.63	0.00	0.00	0.00	0.00	21,651.16	0.00		23,354.79
4000-4999	Books and Supplies	66,553.39	0.00	0.00	0.00	0.00	42,402.81	0.00		108,956.20
5000-5999	Services and Other Operating Expenditures	8,854.93	0.00	0.00	0.00	0.00	7,264.10	0.00		16,119.03
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	49,229.63	0.00		49,229.63
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	80,041.74	0.00	0.00	0.00	0.00	189,044.37	0.00	0.00	269,086.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	80,041.74	0.00	0.00	0.00	0.00	189,044.37	0.00	0.00	269,086.11
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										
TOTAL COSTS										
										0.00
										269,086.11

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	578,344.86	0.00	0.00	573,791.46	182,447.01	6,429,636.66	792,402.45		8,556,622.44
2000-2999	Classified Salaries	944,021.57	0.00	0.00	230,603.31	128,948.40	4,380,734.06	110,342.09		5,794,649.43
3000-3999	Employee Benefits	851,266.82	0.00	0.00	476,047.45	189,701.66	5,774,106.47	448,891.94		7,740,014.34
4000-4999	Books and Supplies	138,207.48	0.00	0.00	13,667.70	0.00	236,112.51	3,208.26		391,195.95
5000-5999	Services and Other Operating Expenditures	3,388,978.03	0.00	0.00	124,973.17	0.00	183,855.94	56,635.32		3,754,442.46
6000-6999	Capital Outlay	39,464.84	0.00	0.00	0.00	0.00	0.00	0.00		39,464.84
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,940,283.60	0.00	0.00	1,419,083.09	501,097.07	17,004,445.64	1,411,480.06	0.00	26,276,389.46
7310	Transfers of Indirect Costs	2,137,514.00	0.00	0.00	137,223.00	0.00	42,365.30	5,950.56		2,323,052.86
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,162,670.23	0.00	0.00	137,223.00	0.00	42,365.30	5,950.56		1,162,670.23
	Total Indirect Costs and PCR Allocations	3,300,184.23	0.00	0.00	137,223.00	0.00	42,365.30	5,950.56	0.00	3,485,723.09
	TOTAL BEFORE OBJECT 8980	9,240,467.83	0.00	0.00	1,556,306.09	501,097.07	17,046,810.94	1,417,430.62	0.00	29,762,112.55
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									29,762,112.55
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	28,196.14	0.00	0.00	0.00	0.00	173,067.01	19,887.47		221,150.62
2000-2999	Classified Salaries	118,309.76	0.00	0.00	0.00	0.00	142,209.80	0.00		260,519.56
3000-3999	Employee Benefits	109,310.02	0.00	0.00	10,801.56	0.00	264,186.62	16,884.44		401,184.64
4000-4999	Books and Supplies	20,903.92	0.00	0.00	10,801.77	0.00	76,022.36	0.00		107,728.05
5000-5999	Services and Other Operating Expenditures	2,939,322.71	0.00	0.00	0.00	0.00	12,003.06	0.00		2,951,325.77
6000-6999	Capital Outlay	39,464.84	0.00	0.00	0.00	0.00	0.00	0.00		39,464.84
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,255,507.39	0.00	0.00	21,603.33	0.00	667,490.85	36,771.91	0.00	3,981,373.48
7310	Transfers of Indirect Costs	2,678.00	0.00	0.00	0.00	0.00	23,006.30	0.00		25,684.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,678.00	0.00	0.00	0.00	0.00	23,006.30	0.00	0.00	25,684.30
	TOTAL BEFORE OBJECT 8980	3,258,185.39	0.00	0.00	21,603.33	0.00	690,497.15	36,771.91	0.00	4,007,057.78
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
	TOTAL COSTS									1,360,802.08 5,367,859.86

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

2015-16 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	29,488,995.77	6,161,933.53
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	29,488,995.77	6,161,933.53
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	526.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	526.00	

SELPA: Contra Costa (AY)

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 Expenditures by LEA (LE-CY) and the 2015-16 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2016-17 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 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Contra Costa (AY)

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

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

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

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

If (b) is greater than (a).
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
 (line (a) minus line (c), zero if negative) _____ 0.00 (d)

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

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

Available to set aside for EIS
 (line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

SELPA: Contra Costa (AY)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year 2015-16	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	30,031,198.66		
b. Less: Expenditures paid from federal sources	269,086.11		
c. Expenditures paid from state and local sources	29,762,112.55	29,488,995.77	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,488,995.77	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,762,112.55	29,488,995.77	273,116.78

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	30,031,198.66		
b. Less: Expenditures paid from federal sources	269,086.11		
c. Expenditures paid from state and local sources	29,762,112.55	29,488,995.77	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,488,995.77	
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	29,762,112.55	29,488,995.77	273,116.78
d. Special education unduplicated pupil count	479	526	
e. Per capita state and local expenditures (A2c/A2d)	62,133.85	56,062.73	6,071.12

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Contra Costa (AY)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,367,859.86	6,161,933.53	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		6,161,933.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,367,859.86	6,161,933.53	(794,073.67)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	5,367,859.86	6,161,933.53	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		6,161,933.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,367,859.86	6,161,933.53	(794,073.67)
b. Special education unduplicated pupil count	479	526	
c. Per capita local expenditures (B2a/B2b)	11,206.39	11,714.70	(508.31)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	675,173.00	0.00	0.00	653,065.00	160,217.00	6,773,412.00	916,381.00		9,178,248.00
2000-2999	Classified Salaries	925,978.00	0.00	0.00	228,952.00	128,264.00	4,717,467.00	130,450.00		6,131,111.00
3000-3999	Employee Benefits	910,607.00	0.00	0.00	501,129.00	204,261.00	6,360,391.00	515,064.00		8,491,452.00
4000-4999	Books and Supplies	172,788.00	0.00	0.00	8,397.00	0.00	276,327.00	3,445.00		460,957.00
5000-5999	Services and Other Operating Expenditures	2,587,407.00	0.00	0.00	244,335.00	0.00	148,278.00	29,294.00		3,009,314.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,271,953.00	0.00	0.00	1,635,878.00	492,742.00	18,275,875.00	1,594,634.00	0.00	27,271,082.00
7310	Transfers of Indirect Costs	2,257,382.00	0.00	0.00	158,454.00	0.00	42,387.00	5,951.00		2,464,174.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,257,382.00	0.00	0.00	158,454.00	0.00	42,387.00	5,951.00	0.00	2,464,174.00
	TOTAL COSTS	7,529,335.00	0.00	0.00	1,794,332.00	492,742.00	18,318,262.00	1,600,585.00	0.00	29,735,256.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	675,173.00	0.00	0.00	653,065.00	160,217.00	6,745,583.00	916,381.00		9,150,419.00
2000-2999	Classified Salaries	917,878.00	0.00	0.00	228,952.00	128,264.00	4,666,715.00	130,450.00		6,072,259.00
3000-3999	Employee Benefits	908,254.00	0.00	0.00	501,129.00	204,261.00	6,333,728.00	515,064.00		8,462,436.00
4000-4999	Books and Supplies	119,588.00	0.00	0.00	8,397.00	0.00	276,327.00	3,445.00		408,157.00
5000-5999	Services and Other Operating Expenditures	2,575,407.00	0.00	0.00	244,335.00	0.00	148,278.00	29,294.00		2,997,314.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,196,700.00	0.00	0.00	1,635,878.00	492,742.00	18,170,631.00	1,594,634.00	0.00	27,090,585.00
7310	Transfers of Indirect Costs	2,257,382.00	0.00	0.00	158,454.00	0.00	42,387.00	5,951.00		2,464,174.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,257,382.00	0.00	0.00	158,454.00	0.00	42,387.00	5,951.00	0.00	2,464,174.00
	TOTAL BEFORE OBJECT 8980	7,454,082.00	0.00	0.00	1,794,332.00	492,742.00	18,213,018.00	1,600,585.00	0.00	29,554,759.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									29,554,759.00

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Budget vs. 2016-17 Actual Comparison
2017-18 Budget by LEA (LB-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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		27,462.00	0.00	0.00	0.00	0.00	364,438.00	19,254.00		411,154.00
1000-1999	Certificated Salaries	116,561.00	0.00	0.00	0.00	0.00	307,747.00	0.00		424,308.00
2000-2999	Classified Salaries	77,439.00	0.00	0.00	0.00	0.00	2,43,900.00	6,267.00		327,606.00
3000-3999	Employee Benefits	7,768.00	0.00	0.00	0.00	0.00	30,180.00	0.00		37,948.00
4000-4999	Books and Supplies	2,130,500.00	0.00	0.00	0.00	0.00	1,628.00	0.00		2,132,128.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	2,359,730.00	0.00	0.00	0.00	0.00	947,893.00	25,521.00	0.00	3,333,144.00
Total Direct Costs		2,720.00	0.00	0.00	0.00	0.00	22,984.00	0.00		25,704.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	2,720.00	0.00	0.00	0.00	0.00	22,984.00	0.00	0.00	25,704.00
Total Indirect Costs		2,362,450.00	0.00	0.00	0.00	0.00	970,877.00	25,521.00	0.00	3,358,848.00
TOTAL BEFORE OBJECT 8980										
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										1,232,349.00
										4,591,197.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	578,344.86	0.00	0.00	573,791.46	182,447.01	6,458,697.26	792,402.45		8,585,683.04
2000-2999	Classified Salaries	946,951.36	0.00	0.00	230,603.31	128,948.40	4,420,170.13	110,342.09		5,837,015.29
3000-3999	Employee Benefits	852,970.45	0.00	0.00	476,047.45	189,701.66	5,795,757.63	449,891.94		7,763,369.13
4000-4999	Books and Supplies	204,760.87	0.00	0.00	13,667.70	0.00	278,515.32	3,208.26		500,152.15
5000-5999	Services and Other Operating Expenditures	3,397,832.96	0.00	0.00	124,973.17	0.00	191,120.04	56,635.32		3,770,561.49
6000-6999	Capital Outlay	39,464.84	0.00	0.00	0.00	0.00	49,229.63	0.00		88,694.47
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,020,325.34	0.00	0.00	1,419,083.09	501,097.07	17,193,490.01	1,411,480.06	0.00	26,545,475.57
7310	Transfers of Indirect Costs	2,137,514.00	0.00	0.00	137,223.00	0.00	42,365.30	5,950.56		2,323,052.86
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,162,670.23	0.00	0.00	1,556,306.09	501,097.07	17,235,855.31	1,417,430.62	0.00	28,868,528.43
	Total Indirect Costs	2,137,514.00	0.00	0.00	137,223.00	0.00	42,365.30	5,950.56	0.00	2,323,052.86
	TOTAL COSTS	8,157,839.34	0.00	0.00	1,556,306.09	501,097.07	17,235,855.31	1,417,430.62	0.00	30,871,578.43
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	29,060.60	0.00		29,060.60
2000-2999	Classified Salaries	2,929.78	0.00	0.00	0.00	0.00	39,436.07	0.00		42,365.86
3000-3999	Employee Benefits	1,703.63	0.00	0.00	0.00	0.00	21,651.16	0.00		23,354.79
4000-4999	Books and Supplies	66,553.39	0.00	0.00	0.00	0.00	42,402.81	0.00		108,956.20
5000-5999	Services and Other Operating Expenditures	8,854.93	0.00	0.00	0.00	0.00	7,264.10	0.00		16,119.03
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	49,229.63	0.00		49,229.63
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	80,041.74	0.00	0.00	0.00	0.00	189,044.37	0.00	0.00	269,086.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	80,041.74	0.00	0.00	0.00	0.00	189,044.37	0.00	0.00	269,086.11
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									269,086.11

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	578,344.86	0.00	0.00	573,791.46	182,447.01	6,429,636.66	792,402.45		8,556,622.44
2000-2999	Classified Salaries	944,021.57	0.00	0.00	230,603.31	128,948.40	4,380,734.06	110,342.09		5,794,649.43
3000-3999	Employee Benefits	851,266.82	0.00	0.00	476,047.45	189,701.66	5,774,106.47	448,891.94		7,740,014.34
4000-4999	Books and Supplies	138,207.48	0.00	0.00	13,687.70	0.00	236,112.51	3,208.26		391,195.95
5000-5999	Services and Other Operating Expenditures	3,388,978.03	0.00	0.00	124,973.17	0.00	183,855.94	56,635.32		3,754,442.46
6000-6999	Capital Outlay	39,464.84	0.00	0.00	0.00	0.00	0.00	0.00		39,464.84
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,940,283.60	0.00	0.00	1,419,083.09	501,097.07	17,004,445.64	1,411,480.06	0.00	26,276,369.46
7310	Transfers of Indirect Costs	2,137,514.00	0.00	0.00	137,223.00	0.00	42,365.30	5,950.56		2,323,052.86
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,137,514.00	0.00	0.00	137,223.00	0.00	42,365.30	5,950.56		2,323,052.86
	Total Indirect Costs	8,077,797.60	0.00	0.00	1,556,306.09	501,097.07	17,046,810.94	1,417,430.62	0.00	28,599,442.32
	TOTAL BEFORE OBJECT 8980	11,627,071.20	0.00	0.00	1,556,306.09	501,097.07	17,046,810.94	1,417,430.62	0.00	1,162,670.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									28,599,442.32
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	28,196.14	0.00	0.00	0.00	0.00	173,067.01	19,887.47		221,150.62
2000-2999	Classified Salaries	118,309.76	0.00	0.00	0.00	0.00	142,209.80	0.00		260,519.56
3000-3999	Employee Benefits	109,310.02	0.00	0.00	10,801.56	0.00	264,188.62	16,894.44		401,184.64
4000-4999	Books and Supplies	20,903.92	0.00	0.00	10,801.77	0.00	76,022.36	0.00		107,728.05
5000-5999	Services and Other Operating Expenditures	2,939,322.71	0.00	0.00	0.00	0.00	12,003.06	0.00		2,951,325.77
6000-6999	Capital Outlay	39,464.84	0.00	0.00	0.00	0.00	0.00	0.00		39,464.84
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,255,507.39	0.00	0.00	21,603.33	0.00	667,490.85	36,771.91	0.00	3,981,373.48
7310	Transfers of Indirect Costs	2,678.00	0.00	0.00	0.00	0.00	23,006.30	0.00		25,684.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,678.00	0.00	0.00	0.00	0.00	23,006.30	0.00	0.00	25,684.30
	TOTAL BEFORE OBJECT 8980	3,258,185.39	0.00	0.00	21,603.33	0.00	690,497.15	36,771.91	0.00	4,007,057.78
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
	TOTAL COSTS									1,360,802.08
										5,367,859.86

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

SELPA: _____

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Budget by LEA (LB-B) and the 2016-17 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 make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 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 2017-18 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>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA:

SECTION 2

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

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

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

	<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)	_____ 0.00	
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	_____ 0.00 (b)	

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

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

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

SELPA: _____

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
 Add/Less: Adjustments required for MOE calculation
 Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
a. Total special education expenditures	29,735,256.00		
b. Less: Expenditures paid from federal sources	180,497.00		
c. Expenditures paid from state and local sources	29,554,759.00	28,599,442.32	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,599,442.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,554,759.00	28,599,442.32	955,316.68

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
 Add/Less: Adjustments required for MOE calculation
 Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

	Budgeted Amounts FY 2017-18	Comparison Year 2016-17	Difference
a. Total special education expenditures	29,735,256.00		
b. Less: Expenditures paid from federal sources	180,497		
c. Expenditures paid from state and local sources	29,554,759.00	28,599,442.32	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,599,442.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,554,759.00	28,599,442.32	
d. Special education unduplicated pupil count	469	479	
e. Per capita state and local expenditures (A2c/A2d)	63,016.54	59,706.56	3,309.98

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: _____

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,591,197.00	5,367,859.86	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		5,367,859.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,591,197.00	5,367,859.86	(776,662.86)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	4,591,197.00	5,367,859.86	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		5,367,859.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,591,197.00	5,367,859.86	(776,662.86)
b. Special education unduplicated pupil count	469	479	
c. Per capita local expenditures (B2a/B2b)	9,789.33	11,206.39	(1,417.06)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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