

HOLTVILLE UNIFIED SCHOOL DISTRICT

2016-17 Unaudited Actuals/
2017-18 Budget Revision Report
September 18, 2017

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep 18, 2017
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.75%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$10,047,457.75
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$10,047,457.75
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	6.18%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

HOLTVILLE UNIFIED SCHOOL DISTRICT
2016-17 UNAUDITED ACTUALS
2017-18 BUDGET REVISION
September , 2017

Within this packet the Holtville Unified School District presents its 2016-17 Unaudited Actuals Report, as well as its 2017-18 Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2016-17 school year, adjusted for all known accruals. In addition, this report provides the first large revision to the 2017-18 Budget, as it includes the information garnered from the official signing of the State Budget, and presents the District's best estimates for the coming year. Reports included within this packet are the following required SACS financial statements:

- General Fund (Form 01)
- Adult Education Fund (Form 11)
- Cafeteria Fund (Form 13)
- Building Fund (Form 21)
- Capital Facilities Fund (Form 25)
- Bond Interest and Redemption Fund (Form 51)
- Debt Service Fund (Form 56)

In addition to the above, this report also includes the following supplemental forms:

- Certification and Summary Page (Form CA)
- Average Daily Attendance (Form A)
- Local Control Funding Formula Summary Sheet
- Local Control Funding Formula Calculator Sheet
- Current Expense Formula/Min Classroom Compensation: Actuals (Form CEA)
- Schedule of Categorical Funds (Form CAT)
- School District Appropriations Limit Calculations (Form GANN)
- Schedule of Allocation Factors for Support Costs (Form PCRAF)
- Program Cost Report (Form PCR)
- Indirect Cost Rate Worksheet (Form ICR)
- Lottery Report (Form L)
- No Child Left Behind Maintenance of Effort Expenditures (Form NCMOE)
- Special Education Maintenance of Effort (Forms SEMA/SEMB)
- 2017-18 Estimated Cashflow Report
- Schedule of Capital Assets (Form ASSET)
- Schedule of Long-Term Liabilities (Form DEBT)
- Summary of Interfund Activities: Est. Actuals (Form SIAA)
- SACS Technical Review Checks

Economic Background

In a year of political strife at the national level, the nation's economy is showing some signs of improvement. Since the November election, the "Trump bump" has not only continued, but further accelerated stock market gains, breaking record highs. What's more, there are other encouraging signs of recovery, including the strongest growth in GDP in two years, spurred by stronger consumer spending and business investment. These factors have led to a 16-year low in the unemployment rate of 4.3% and a decrease in food stamp spending.

Despite these positive signs, however, there are several reasons to be concerned. As noted above, the primary driver of the economic swing has been a combination of soaring stock prices and consumer confidence. Though this shows that the markets have reacted positively to the election of President Trump, the contemporary political environment has made it difficult for the new administration to get needed reforms passed that have a direct effect on economic output. With the failure of efforts to repeal ObamaCare, and the overwhelming odds stacked against passing tax reform, actual relief to employers will be slow in coming, or worse, may not come at all. If that is the case, one must wonder how long the positive gains to the economy can be fueled by confidence alone.

Here in California, the fear of coming recession is one that is shared by Governor Brown as well. While California has seen exceptional revenue growth during the period of time following the Great Recession, it is also true that California suffered one of the worst downturns in the country. Most would agree that the high economic volatility in California is caused by a tax system that is highly dependent upon the wealthy, creating a tie to the stock market, real estate, and resulting capital gains taxes. Coupling this dependency with pressure from special interest groups to tax and spend more, California's economic condition seems to be continually teetering on the edge of disaster.

With that being said, the State's 2017-18 Budget has been set, providing finalized figures for 2016-17 and planning factors for the 2017-18 school year. The following are some highlights of the State Education Budget that have driven figures within this report:

<u>2016-17</u>

- Gap funding rate of 56.08% (up from 55.03% in the May Revise)
- Cost of living adjustment (COLA) of 0.00%
- One-time discretionary funds to districts ($214 per Average Daily Attendance)

<u>2017-18</u>

- Gap funding rate of 43.19% (down from 43.97% in the May Revise)
- Cost of living adjustment (COLA) of 1.56%
- One-time discretionary funds to districts (approx. $147/ADA)

As has been pointed out in prior reports, the above figures show that State Education funding is being driven upward by a) Gap funding to the Local Control Funding Formula

(LCFF), and b) one-time dollars. If the temporary boon to the State's coffers dries up, school district budgets would be left to fend for themselves with little to no COLA. Schools districts must continue to navigate in an environment where demand for services through the Local Control Accountability Plan (LCAP) has increased, while also juggling increased employer contributions to the State Teachers Retirement System (STRS) and Public Employees Retirement System (PERS), forcing individual school districts to shoulder a significant burden over which they have no control.

Background – Local

For Holtville Unified, there were positive signs with regard to student enrollment. October Enrollment (otherwise known as the CBEDS reporting date) in 2016-17 logged a total of 1,598, compared to 1,585 students in 2015-16. This increase led to an increase in the Average Daily Attendance (ADA) figure, from 1,551.48 in 2015-16 to 1,560.23 in 2016-17. Illustrating how vital ADA is to the District's finances, this increase of approximately 9 ADA resulted in approximately $87,000 in 2016-17. Moving forward into 2017-18, the Budget is aided by showing a worst-case scenario of 2016-17 ADA.

CLOSING OUT 2016-17

The primary purpose of this report is to provide the District's actual revenues and expenditures for the 2016-17 school year. Below is a table summarizing the variances between the actual **General Fund UR Revenues** contained in this report and those presented in the 2016-17 Estimated Actuals:

2016-17 GF Unrestricted Revenues	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	Variance	Explanation
LCFF State Aid	10,587,452	10,733,580	146,128	This increase is due to the recalculation of State share (due to decreases in EPA and local property taxes). A net increase in all LCFF of approximately $17,000 is the result of the final 2016-17 Gap funding % increasing from 55.03% to 56.08%
Education Protection Account	2,084,125	2,031,370	(52,755)	The EPA variance is determined by the final State-determined figures on EPA allocations to districts (influenced by State tax collections).
LCFF State Aid - PY	-	(8)	(8)	The small variance is due to a small difference in the final figures for recertified 2015-16 LCFF calculations. The amount booked at 6/30/16 varied slightly from the actual corrections made over the 16-17 fiscal year.

LCFF - Local Prop Taxes	2,574,686	2,498,344	(76,342)	Variance is due to the difference between County Assessor's estimated tax roll and actual taxes received.
Federal Revenue	-	-	-	No change since prior projection.
Other State Revenue (Non-LCFF)	627,449	629,913	2,464	This small variance occurred in the UR Lotto fund, as prior year corrections increased HUSD's 2016-17 Lotto projections.
Local Revenue	137,702	97,944	(39,758)	Local revenues did not come in as budgeted due to the movement of two local USDA grant programs being moved to the Restricted side of the budget (-$48,000). This was offset partially by an increase in interest collections over projections (+$10,000).
Interfund Transfers In	357	357	-	No change since prior projection.
UR Contributions to Restricted	(1,146,994)	(1,032,169)	114,825	Ease on UR Contributions is due to accounts closing the year under budget in expenditures. These accounts were Special Education Federal (+$8,200), Title III LEP (+$9,800), State Special Ed (+$15,000), Special Ed Mental Health (+$300), and Maintenance (+$81,600).
Total 2016-17 GF UR Revenues	**14,864,777**	**14,959,330**	**94,553**	

As for **2016-17 GF UR Expenses**, below are variances from estimates to actuals:

2016-17 GF Unrestricted Expenditures	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	7,598,923	7,738,823	139,900	Certificated Bargaining Unit Salary Expense came in over budget in 2016-17 due to: retiree incentive offered adding +$40,000, a spreadsheet error excluded 1 teacher salary from budgeted total +$85,000, support personnel +$27,000 over budget, and subs expense +$15,000 over budget. This was offset slightly by savings in extra duty, (-$29,000 under budget).

Classified Salary Expense	2,203,249	2,113,143	(90,106)	Several salaries were budgeted, but positions went unfilled for either entire or part of year, finishing under budget. These included Instructional aides (-$17,700), custodian salary expense (-$10,800), grounds salary expense (-$33,900), bus driver salary expense (-$34,500), office staff salary expense (-$8,300), and testing clerk salary expense (-$1,200). These budget savings were offset by salaries going over budget, including yard duty (+$13,000), tech staff (+$2,500).
Employee Benefits	3,029,614	2,937,782	(91,832)	Staff benefits and payroll taxes ended the year under budget, due to health/welfare benefits ending under budget (-$37,800) as well as other benefits/pay taxes ending under budget as well (-$54,000).
Materials/Supplies	668,445	481,032	(187,413)	The savings in materials expense is due to site budgets left unspent (-$82,900), one-time grant funds were either unspent or deferred to 2017-18 (-$64,100), transportation materials savings (-$29,300), and district level materials savings (-$11,100).
Travel/Professional Services	1,215,600	1,138,767	(76,833)	Travel/conference expenditures were under budget (-$27,900), dues/memberships were under budget (-$1,800), utilities expenses were under budget (-$3,200), leases and repairs were under budget (-$6,800), professional services came in under budget (-$33,900), and communications expense were also under budget (-$3,200).
Depreciable Assets/Improvements	45,530	15,529	(30,001)	Equipment expense in the technology budget went unspent (-$30,000).
Transfers to ICOE (County Special Ed)	80,523	79,928	(595)	The slight change is due to the fluctuations in the LCFF calculator inputs (i.e. Gap percentage).
Indirect Cost Recovery	(131,426)	(87,042)	44,384	Indirect fees charged to categorical programs were less than budgeted due to the fact that not all categorical funds were expended in 2016-17. This represents added expense to the bottom line. More detail is provided below in the Restricted variances chart.

Debt Service	12,378	12,377	(1)	No change since prior projection.
Interfund Transfers - Out	260,000	260,000	-	No change since prior projection.
Total 2016-17 GF UR Expenditures	**14,982,836**	**14,690,339**	**(292,498)**	

Looking at **2016-17 GF Restricted Revenues**, the following table illustrates the revenue variances between the Estimated Actuals Budget and the Unaudited Actuals:

2016-17 GF Restricted Revenues	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	Variance	Explanation
Federal Revenue	1,459,833	1,393,615	(66,218)	Federal Restricted Revenues were under budget as they are deferred revenue programs, requiring year-end revenues in excess of expenditures to be deferred to the following fiscal year. As such, the following programs had deferred revenues: Title I (-$36,200), Title IIA (-$42,400), Title III Immigrant (-$7,300), and Title III LEP (-$22,700). These revenues were deferred by the receipt of unbudgeted USDA funds (+$42,600).
Other State Revenue	1,667,206	1,174,745	(492,461)	The major change in State Revenues is due to deferral of unspent Career Tech Grant funds to 2017-18 (-$502,800), offset slightly by increased Restricted Lotto funds (+$8,700), Sp Ed Mental Health funds (+600), and recognized STRS on-behalf revenues (+$1,000).
Local Revenue	688,264	628,878	(59,386)	The major change in Local Revenues is due to unspent California Career Pathways funds (-$53,300), unspent MS Voucher funds (-$3,300), and a decrease in the Special Ed AB602 funding model (-$2,100).
UR Contributions to Restricted	1,146,994	1,032,168	(114,826)	Reduction in UR Contributions are due to savings in Restricted accounts, thus requiring less contribution from UR funds. The breakdown on these programs can be seen in the UR Revenue section above.
Total 2016-17 GF Restricted Revenues	**4,962,297**	**4,229,406**	**(732,891)**	

Variances to the **2016-17 General Fund Restricted Expenses** between budget and actuals are summarized in the graph below:

2016-17 GF Restricted Expenditures	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	1,454,298	1,366,971	(87,327)	Teacher Expense was under budget (-$86,100) due to unfilled CTEIG and EL positions and subs expense was over budget (+$17,900), stipends expense was under budget (-$19,200).
Classified Salary Expense	597,381	598,887	1,506	Instructional Aide salaries went over budget slightly (+$5,400) due primarily to ASES tutoring, support salaries were under budget (-$4,500), and other classified salaries were over budget slightly (+$600).
Employee Benefits	1,237,322	1,182,200	(55,122)	Staff benefits and payroll taxes ended the year under budget, due to health/welfare benefits ending under budget (-$14,700) as well as other benefits/pay taxes ending under budget as well (-$40,400).
Materials/Supplies	533,812	411,793	(122,019)	The substantial savings in materials expense is due to site budgets left unspent (-$78,500), one-time grant funds were either unspent or deferred to 2017-18 (-$44,900), and ASES materials going slightly over budget (+$1,400).
Travel/Professional Services	533,722	320,742	(212,980)	Travel/conference expenditures were under budget (-$132,300) primarily in PD-focused grants that will carry over to the next year (i.e. Ed Effectiveness, College Readiness Grant), leases and repairs were under budget (-$21,000), professional services came in under budget (-$59,200), and communications expense were also under budget (-$400).
Depreciable Assets/Improvements	919,393	483,471	(435,922)	District capital outlay was dramatically under budget due to unspent CTEIG funds (-$383,100) planned for CTE facilities, savings in the maintenance budget (-$23,800), and deferral of equipment purchases from the Career Pathways Grant to 17-18 (-$29,000).

Indirect Cost Recovery	123,493	77,073	(46,419)	Indirect costs came under budget due to the rule that the District can only charge indirect fees on actual expenditures. Since all funds were not expended in categorical budgets, the District could not recover indirect fees. Thus, Title I (-$2,200), Title IIA (-$2,600), Ed Effectiveness (-$4,000), CTEIG (-$30,600), and CRBG (-$4,600) all were under budget. In addition, ASES allowable indirect was lessened due to program restrictions (-$3,200). This was offset by a small increase to indirect costs recovered from Migrant (+$200) and Title III (+$600).
Interfund Transfers Out	134,429	134,429	(0)	No change since prior projection.
Total 2016-17 GF Restricted Expenditures	**5,533,850**	**4,575,565**	**(958,285)**	

For the **2016-17 Bottom Line**, GF UR Budget has closed +$268,991 in the black. Knowing this, **the total reserve level at June 30, 2017 sits at 24.91%**. However, in examining the District's reserves, one must keep in mind several large factors:

1) The large increase in fund balance was due to receipt of one-time funding, namely the 2016-17 Mandated Cost settle-up payments (approximately $330,103). Removing these funds would have thrown the year into a loss of approximately (-$61,000).

2) In addition, many of the dollars driving up the LCFF implementation are represented by "Gap" funding, which represents the move from the State to fund schools closer to their LCFF target. These accelerated funding gains are shrinking in the near future as costs, particularly in health and welfare premiums and retirement benefits, continue to escalate faster than revenues.

Knowing these factors, the HUSD reserve balance at 6/30/17 can be viewed as:

- $2,500 to the Revolving Cash Account (roughly 0.01%)
- $577,977 equals the 3% minimum reserve level
- $4,219,333 in Future Deficit Reduction/Capital Improvement/One-time expenses (roughly 21.90%)

The increase in fund balance is a change from what was expected in the recent 2017-18 July 1 Budget Adoption/2016-17 Estimated Actuals Report. As the District moves forward with the implementation of the Local Control Accountability Plan, numerous funds must be appropriated in order to align with the plan that is developed. However,

not all points within the LCAP are easily implemented by year-end. As HUSD continues to follow its LCAP, the challenge for the District is put in place the numerous new strategies that have been budgeted in a timely and effective manner. It is the belief of the District Business Office that as many of the LCAP strategies are being developed, implementation has taken time, and thus created several areas in the 2016-17 figures where expenses were budgeted, but did not materialize for either part or the full year.

As for the Restricted side of the 2016-17 Unaudited Actuals, the year-end shows that this side of the budget closed (-$346,159) in the red. As detailed within the pages of this report, the Restricted end balance of $225,395 is comprised of the following ending program balances:

- LEA Medi-Cal Billing Option $50,002
- Educator Effectiveness PD Program $66,492
- Restricted Lotto (Instructional Materials) $27,449
- College Readiness Block Grant $75,000
- Ag Local Donation Account $6,451

THE 2017-18 BUDGET

The chart below provides a summary of the variances in **2017-18 General Fund UR Revenues** between the July 1 Adoption and the current revision.

2017-18 GF Unrestricted Revenues	2017-18 July 1 Budget	2017-18 Budget Revision	Variance	Explanation
LCFF State Aid	11,193,635	11,290,141	96,506	This increase is due to the recalculation of State share (due to decreases in EPA and local property taxes). A net increase in total LCFF of $3,600 is the result of re-benching the floor amount (2016-17 LCFF funding amount).
Education Protection Account	1,944,637	1,928,226	(16,411)	EPA revenue amount determined by State estimates and is generated by the LCFF calculator provided by ICOE.
LCFF State Aid - PY	-	-	-	No change since prior budget adoption.
LCFF - Local Prop Taxes	2,532,778	2,456,346	(76,432)	Variance is based on the 2016-17 actual property tax receipts, which were lower than originally anticipated. Decreases in property taxes, however, are offset by increased State Aid dollars above.

Federal Revenue	-	-	-	No change since prior budget adoption.
Other State Revenue (Non-LCFF)	297,810	532,270	234,460	The increase in Other State Revenues is a result of the inclusion of one-time mandated block dollars (+$231,200) and a slight increase in UR Lottery Revenue projections (+$3,200).
Local Revenue	42,300	43,922	1,622	The increase in Local Revenues is due to the receipt of small local grants since budget adoption.
Interfund Transfers In	-	-	-	No change since prior budget adoption.
UR Contributions to Restricted	(1,163,299)	(1,284,153)	(120,854)	Change on UR Contributions is due to shift in Special Education paraprofessional salaries resulting in a larger contribution (-$146,600), offset slightly by savings to the State Special Ed budget due to decreased instructor expense (+$24,000) and slightly smaller contribution to the Maintenance account (+$1,800).
Total 2017-18 GF UR Revenues	**14,847,861**	**14,966,752**	**118,891**	

The following table shows the variances to **2017-18 GF UR Expenses**:

2017-18 GF Unrestricted Expenditures	2017-18 July 1 Budget	2017-18 Budget Revision	Variance	Explanation
Certificated Salary Expense	7,569,328	7,619,520	50,192	Certificated Bargaining Unit salary expense (Objects 1100/1200) increased (+$43,300) due to hiring of additional speech therapist, subs/stipends increased (+$10,900) to reflect inclusion of increased LCAP tutoring; and Certificated Management salary expense decreased (-$4,100) to reflect change in principal salary placement.

Classified Salary Expense	2,142,906	2,102,346	(40,560)	Instructional aide salary expense decreased as several instructional aide salaries were moved from the LCAP budget to Restricted accounts (-$43,000) and other classified support staff increased due to additional anticipated yard duty expense (+$2,500).
Employee Benefits	3,182,852	3,284,156	101,304	Payroll taxes and retirement budgets vary from the last budget adoption due to: a slight decrease in PERS/STRS costs (-$700), Medicare taxes decreased (-$2,500), h/w for current employees increased (+$20,500), workers comp increased (+$300). The most significant change in benefits was an increase (+$83,700) in OPEB, due to the retiree incentive offered at the end of 2016-17.
Materials/Supplies	640,217	645,217	5,000	Site materials budgets decreased due to shifting budget to other discretionary areas (-$17,200), but was offset by the addition of match funds for the HMS USDA equipment grant (+$22,200).
Travel/Professional Services	1,218,787	1,242,213	23,426	Travel/Conference expense has increased slightly (+$1,700), insurance increased to account for increased property/liability premium (+$12,900), expected leases/repairs increased (+$2,600), anticipated professional services have increased (+$5,800), and projections on communications costs have increased (+$500).
Depreciable Assets/Improvements	10,000	10,000	-	No change since prior budget adoption.
Transfers to ICOE (County Sp Ed)	82,114	82,134	20	Small variance is determined by the LCFF calculator, and is influenced by prior year LCFF floor funding.

Indirect Cost Recovery	(66,032)	(86,223)	(20,191)	Increased indirect charges are the result of additional carryover dollars being added to the Restricted side of the budget, providing additional availability for indirect fees to be charged, and thus abated on the UR side of the budget. Specific indirect fees to different accounts will be discussed further in the Restricted section below.
Debt Service	12,377	12,377	-	No change over prior year.
Interfund Transfers - Out	260,000	260,000	-	No change over prior year.
Total 2017-18 GF UR Expenditures	**15,052,549**	**15,171,740**	**119,191**	

The following chart represents the variances in the **2017-18 GF Restricted Revenues** between Adoption and the current revision:

2017-18 GF Restricted Revenues	2017-18 July 1 Budget	2017-18 Budget Revision	Variance	Explanation
Federal Revenue	1,293,261	1,668,127	374,866	The change in Federal Restricted Revenues comes from a variety of sources: a slight increase to Fed Special Ed award (+$2,000), addition of HHS USDA equipment grant (+$27,800), large increase in Title I due to increased Fed award and prior year deferred revenue (+$279,000), Title II prior year deferred revenue (+$26,100), and Title III prior year deferred revenues (+$40,000).
Other State Revenue	1,159,780	1,528,407	368,627	The large increase in Other State Revenues is due to the following: increased Restricted Lotto projection (+$4,600), additional ASES grant (+$14,300), a decrease to estimated 2017-18 Prop 39 grant (-$5,500), addition of CTEIG prior year deferred revenue (+$353,600), and small increases to Special Ed Mental Health (+$600) and the STRS on-

				behalf projection (+$1,000).
Local Revenue	550,770	615,331	64,561	Local Revenues increased due to: an increase in ASES pass-through funds (+$12,700); the addition of prior year CCPT carryover (+$53,300), MS Vouchers (+$3,300), and a decrease in anticipated Spec Ed AB602 funds (-$4,800) as provided by ICOE.
UR Contributions to Restricted	1,163,299	1,284,153	120,854	Reductions in UR Contributions have been detailed in the GF UR explanations above.
Total 2017-18 GF Restricted Revenues	**4,167,110**	**5,096,018**	**928,908**	

The following table provides the variances in **2017-18 GF Restricted Expenses** between the Adopted Budget and the current revision:

2017-18 GF Restricted Expenditures	2017-18 July 1 Budget	2017-18 Budget Revision	Variance	Explanation
Certificated Salary Expense	1,337,434	1,350,531	13,097	Certificated salary expense budget decreased (-$29,200) to reflect change in Special Ed teaching staff and subs/stipends increased (+$42,300) to reflect addition of increased Restricted funds from prior year carryover.
Classified Salary Expense	605,991	679,533	73,542	Instructional Aide salaries increased (+$73,500) to reflect shift from UR side of budget (LCAP funds).
Employee Benefits	1,254,109	1,295,972	41,863	Payroll taxes and retirement budgets increased to reflect the increase in PERS/STRS (+$21,800) h/w benefits decreased slightly (-$500), and allocated OPEB costs increased (+$20,600) to account for retiree h/w benefits.

Materials/Supplies	274,364	579,545	305,181	District materials budgets increased drastically due to additional dollars from prior year deferred revenues/carryover and additional funding. These came in the form of increased materials expense budgets in Title I (+$88,000), Title III (+$22,900), LEA Billing Option (+$44,000), USDA grants (+$27,800), ASES (+$300), Restricted Lotto (+$32,000), College Readiness (+$44,600), local Ag (+$3,000), CCPT (+$39,200), and MS Vouchers (+$3,300).
Travel/Professional Services	350,437	702,726	352,289	District travel/services budgets increased drastically due to additional dollars from prior year deferred revenues/carryover and additional funding. These came in the form of increased expense budgets in Title I (+$218,000), Title IIA (+$24,600), Title III (+$16,900), LEA Billing Option (+$6,000), ASES (+$4,700), Educator Effectiveness (+$66,500), College Readiness (+$10,000), local Ag (+$3,500), and CCPT (+$2,000).
Depreciable Assets/Improvements	148,743	496,882	348,139	District capital outlay budgets increased drastically due to additional dollars from prior year deferred revenues/carryover. These came in the form of increased expense budgets in Career Tech Incentive Grant (+$353,100) and CCPT (+$5,500). The increase was slightly offset by decreases to Prop 39 (-$5,500) and Maintenance (-$5,000).
Indirect Cost Recovery	66,032	86,223	20,191	As mentioned above, the increase in indirect charges is due to carryover and additional funds. Therefore, there were increases in indirect expenses as follows: Title I (+$14,200), Title IIA (+1,300), Title III (+$800), and CRBG (+$3,800).

Interfund Transfers Out	130,000	130,000	-	No change since prior budget adoption.
Total 2017-18 GF Restricted Expenditures	**4,167,110**	**5,321,412**	**1,154,302**	

ENDING FUND BALANCES

For the 2017-18 Budget in this revision, HUSD expects its GF UR to finish the school year in the red by ($-204,988). If this occurs, **the total UR GF reserve is estimated to equal 22.42% at June 30, 2018**. This balance can be viewed as:

- $2,500 to the Revolving Cash Account (roughly 0.01%)
- $614,795 equals the 3% minimum reserve level
- $3,977,527 in Future Deficit Reduction/Capital Improvement/One-time expenses (roughly 19.41%)

The deficit listed above is projected to occur mainly because of large expenditures in fully staffing all schools to maintain small class sizes, as well as the provision of several instructional assistants (particularly at the lower grade levels). In addition, the cost of running the District's Special Education program continues to skyrocket, while revenues are either stagnant or cut. This is partially due to the way that the Imperial County SELPA provides funding through its AB602 model – while HUSD continues to show growing numbers in its Special Education population, the funding model is based off of total ADA per Imperial County district, allowing larger districts that are growing to reap the rewards of added Special Education dollars that are generated not by the students who need them, but by the regular education population.

Going forward, the District will need to maintain a close eye on its deficit to trim costs and align expenditures with anticipated revenues. To accomplish this, the District must choose between larger class sizes (particularly at the K-8 level), or further deficit spending. In addition, the District must also look at the number of instructional aides it employs, and decide if this is a budget expense that can be shouldered.

As for the Restricted side of the 2017-18 Budget, the year-end shows that this side of the budget is set to close at 6/30/18 at (-$225,394) in the red. As is the case with any budget year, HUSD chooses to fully expend all funds on the Restricted side of the General Fund. This is done for two reasons – 1) to ensure that sites and departments have full budget access to these funds and can readily identify resources available to them, and 2) to provide funding to the student populations for which the dollars were intended. The District's business office does not expect that all funds will be expended by year-end, however, this prudent budget practice has been utilized at HUSD for the reasons stated above.

Finally, it is important to reiterate that this report contains 2017-18 figures that need to be viewed as **estimates**. The figures are based upon current conditions, and facts known at the time of this report's issuance. These budget figures will be revisited at the First Interim in December 2017.

OTHER FUNDS

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program recently returned through a consortium funding model, and will service basic Adult Education High School Diploma and ESL programs. In addition, there are three Federally-funded programs that continue to operate in the Adult Education Fund as well. The 2016-17 Unaudited Actuals committed ending balance is $47,495. The 2017-18 Budget ending balance, is projected to be $46,020.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2016-17 Unaudited Actuals ending balance is $157,880. The projected ending balance in the 2017-18 Budget is estimated to be $107,243. Currently, the Cafeteria is examining its deficit, and is attempting to cut costs to mitigate deficits in future school years.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the Certificate of Participation (COP) issued by the District in 2015-16. The 2015-16 Unaudited Actuals ending balance is $1,658,260. The District is currently using these funds on capital facility projects that continue into the 2017-18 school year, and has budgeted to spend the fund down to zero by 6/30/18.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges are $2.97/square foot for residential construction and $0.47/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city, and can be used to fund projects within the District to accommodate new growth in student enrollment. The 2016-17 Unaudited Actuals ending balance is $218,785. The budgeted ending balance in the 2017-18 fiscal year is estimated at $0, as the District is hoping to use these funds for capital improvement projects in conjunction with the funds from Fund 210.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is maintained within the District's financials, but is run by the Imperial County Tax Assessor's Office. This fund tracks property tax receipts related to the District's 2002 voter-approved General Obligation Bond, as well as the principal and interest payments made to bond holders. The Unaudited Actuals ending balance for 2016-17 is $103,942 and is currently budgeted to close at $133,572 in 2017-18. The figures contained in this report were entered into the District's books utilizing information provided by the Imperial County Assessor's Office and the District's financial advisor.

THE DEBT SERVICE FUND

The Debt Service Fund serves to issue payments for privately-placed debt that the District has issued. This debt includes a 2006-07 COP issuance, the 2007-08 Qualified Zone Academy Bond (QZAB) issuance, the 2011-12 QSCB issuance, and the recent 2015-16 COP issuance. Funds needed to pay down the debt are received from both District General Funds, as well as pass-through payments made to the District as a result of the dissolution of the City of Holtville Redevelopment Agency (as mandated by State law). The 2016-17 Unaudited Actuals ending balance is $249,687, while the projected ending balance for the 2017-18 Budget is $281,331.

IN CLOSING

It is the recommendation of the Holtville Unified School District that the Governing Board approve the 2016-17 Unaudited Actuals Report and adopt the 2017-18 Budget Revision as set forth in this report. Any questions or comments regarding this report may be directed toward John-Paul Wells, Assistant Superintendent of the Holtville Unified School District, via telephone (760-356-2974) or email (jpwells@holtville.k12.ca.us).

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	15,263,285.64	0.00	15,263,285.64	15,674,713.00	0.00	15,674,713.00	2.7%
2) Federal Revenue		8100-8299	0.00	1,393,614.78	1,393,614.78	0.00	1,668,127.23	1,668,127.23	19.7%
3) Other State Revenue		8300-8599	629,912.78	1,174,745.17	1,804,657.95	532,270.00	1,528,407.00	2,060,677.00	14.2%
4) Other Local Revenue		8600-8799	97,943.77	628,877.64	726,821.41	43,922.00	615,330.69	659,252.69	-9.3%
5) TOTAL, REVENUES			15,991,142.19	3,197,237.59	19,188,379.78	16,250,905.00	3,811,864.92	20,062,769.92	4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,738,822.83	1,366,970.75	9,105,793.58	7,619,520.00	1,350,531.00	8,970,051.00	-1.5%
2) Classified Salaries		2000-2999	2,113,142.58	598,886.78	2,712,029.36	2,102,346.00	679,533.00	2,781,879.00	2.6%
3) Employee Benefits		3000-3999	2,937,782.42	1,182,199.67	4,119,982.09	3,284,156.00	1,295,972.00	4,580,128.00	11.2%
4) Books and Supplies		4000-4999	481,032.30	411,793.11	892,825.41	645,217.00	579,545.38	1,224,762.38	37.2%
5) Services and Other Operating Expenditures		5000-5999	1,138,766.62	320,741.79	1,459,508.41	1,242,213.00	702,726.08	1,944,939.08	33.3%
6) Capital Outlay		6000-6999	15,528.75	483,470.96	498,999.71	10,000.00	496,882.00	506,882.00	1.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	92,304.94	0.00	92,304.94	94,511.00	0.00	94,511.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(87,041.78)	77,073.07	(9,968.71)	(86,223.00)	86,223.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			14,430,338.66	4,441,136.13	18,871,474.79	14,911,740.00	5,191,412.46	20,103,152.46	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,560,803.53	(1,243,898.54)	316,904.99	1,339,165.00	(1,379,547.54)	(40,382.54)	-112.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	356.66	0.00	356.66	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	260,000.00	134,428.59	394,428.59	260,000.00	130,000.00	390,000.00	-1.1%
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	(1,032,168.84)	1,032,168.84	0.00	(1,284,153.00)	1,284,153.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,291,812.18)	897,740.25	(394,071.93)	(1,544,153.00)	1,154,153.00	(390,000.00)	-1.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			268,991.35	(346,158.29)	(77,166.94)	(204,988.00)	(225,394.54)	(430,382.54)	457.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,530,818.57	571,552.83	5,102,371.40	4,799,809.92	225,394.54	5,025,204.46	-1.5%
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)			4,530,818.57	571,552.83	5,102,371.40	4,799,809.92	225,394.54	5,025,204.46	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,530,818.57	571,552.83	5,102,371.40	4,799,809.92	225,394.54	5,025,204.46	-1.5%
2) Ending Balance, June 30 (E + F1e)			4,799,809.92	225,394.54	5,025,204.46	4,594,821.92	0.00	4,594,821.92	-8.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
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	225,394.54	225,394.54	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,797,309.92	0.00	4,797,309.92	4,594,821.92	0.00	4,594,821.92	-4.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,975,046.95	240,151.09	5,215,198.04				
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	2,500.00	0.00	2,500.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	11,594.30	3,060.86	14,655.16				
4) Due from Grantor Government		9290	110,550.54	580,538.50	691,089.04				
5) Due from Other Funds		9310	61,246.28	0.00	61,246.28				
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			5,160,938.07	823,750.45	5,984,688.52				
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	361,128.15	173,764.91	534,893.06				
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	424,591.00	424,591.00				
6) TOTAL, LIABILITIES			361,128.15	598,355.91	959,484.06				
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									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			4,799,809.92	225,394.54	5,025,204.46				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,733,580.00	0.00	10,733,580.00	11,290,141.00	0.00	11,290,141.00	5.2%
Education Protection Account State Aid - Current Year		8012	2,031,370.00	0.00	2,031,370.00	1,928,226.00	0.00	1,928,226.00	-5.1%
State Aid - Prior Years		8019	(8.00)	0.00	(8.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	32,365.06	0.00	32,365.06	32,365.00	0.00	32,365.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,038,002.20	0.00	3,038,002.20	3,038,003.00	0.00	3,038,003.00	0.0%
Unsecured Roll Taxes		8042	318,011.35	0.00	318,011.35	318,011.00	0.00	318,011.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	19,552.66	0.00	19,552.66	19,553.00	0.00	19,553.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(951,460.00)	0.00	(951,460.00)	(951,460.00)	0.00	(951,460.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,908.39	0.00	41,908.39	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%
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	179.86	0.00	179.86	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(89.93)	0.00	(89.93)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			15,263,411.59	0.00	15,263,411.59	15,674,839.00	0.00	15,674,839.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(125.95)	0.00	(125.95)	(126.00)	0.00	(126.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,263,285.64	0.00	15,263,285.64	15,674,713.00	0.00	15,674,713.00	2.7%
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	213,955.00	213,955.00	0.00	215,990.00	215,990.00	1.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	469,932.66	469,932.66	0.00	429,029.00	429,029.00	-8.7%
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		491,022.82	491,022.82		764,737.71	764,737.71	55.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		113,914.82	113,914.82		125,330.89	125,330.89	10.0%
Title III, Part A, Immigrant Education Program	4201	8290		6,066.40	6,066.40		15,120.32	15,120.32	149.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		65,509.93	65,509.93		98,360.31	98,360.31	50.1%
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, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		19,862.90	19,862.90		19,559.00	19,559.00	-1.5%
All Other Federal Revenue	All Other	8290	0.00	13,350.25	13,350.25	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,393,614.78	1,393,614.78	0.00	1,668,127.23	1,668,127.23	19.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	388,893.00	0.00	388,893.00	290,482.00	0.00	290,482.00	-25.3%
Lottery - Unrestricted and Instructional Materials		8560	235,168.46	76,690.95	311,859.41	235,936.00	74,160.00	310,096.00	-0.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		155,268.00	155,268.00		169,552.00	169,552.00	9.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		117,583.00	117,583.00		113,252.00	113,252.00	-3.7%
Career Technical Education Incentive									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
Grant Program	6387	8590		0.00	0.00		424,591.00	424,591.00	New
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	5,851.32	825,203.22	831,054.54	5,852.00	746,852.00	752,704.00	-9.4%
TOTAL, OTHER STATE REVENUE			629,912.78	1,174,745.17	1,804,657.95	532,270.00	1,528,407.00	2,060,677.00	14.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	130,776.51	130,776.51	0.00	130,000.00	130,000.00	-0.6%
Penalties and Interest from Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,026.53	0.00	35,026.53	25,000.00	0.00	25,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	151,954.61	151,954.61	0.00	203,028.27	203,028.27	33.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	89.93	0.00	89.93	0.00	0.00	0.00	-100.0%
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	62,827.31	40,647.02	103,474.33	18,922.00	3,312.42	22,234.42	-78.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		305,499.50	305,499.50		278,990.00	278,990.00	-8.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			97,943.77	628,877.64	726,821.41	43,922.00	615,330.69	659,252.69	-9.3%
TOTAL, REVENUES			15,991,142.19	3,197,237.59	19,188,379.78	16,250,905.00	3,811,864.92	20,062,769.92	4.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,349,975.88	1,107,934.48	7,457,910.36	6,179,258.00	1,101,193.00	7,280,451.00	-2.4%
Certificated Pupil Support Salaries		1200	611,869.95	190,042.27	801,912.22	656,750.00	175,674.00	832,424.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	624,354.00	68,994.00	693,348.00	631,413.00	73,664.00	705,077.00	1.7%
Other Certificated Salaries		1900	152,623.00	0.00	152,623.00	152,099.00	0.00	152,099.00	-0.3%
TOTAL, CERTIFICATED SALARIES			7,738,822.83	1,366,970.75	9,105,793.58	7,619,520.00	1,350,531.00	8,970,051.00	-1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	225,821.53	328,581.30	554,402.83	266,540.00	400,111.00	666,651.00	20.2%
Classified Support Salaries		2200	973,076.88	110,556.65	1,083,633.53	927,985.00	140,054.00	1,068,039.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	199,586.00	73,474.00	273,060.00	201,893.00	73,474.00	275,367.00	0.8%
Clerical, Technical and Office Salaries		2400	551,628.65	3,849.46	555,478.11	548,167.00	3,718.00	551,885.00	-0.6%
Other Classified Salaries		2900	163,029.52	82,425.37	245,454.89	157,761.00	62,176.00	219,937.00	-10.4%
TOTAL, CLASSIFIED SALARIES			2,113,142.58	598,886.78	2,712,029.36	2,102,346.00	679,533.00	2,781,879.00	2.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	909,970.04	823,393.29	1,733,363.33	1,061,637.00	849,226.00	1,910,863.00	10.2%
PERS		3201-3202	280,522.93	73,957.14	354,480.07	329,170.00	118,108.00	447,278.00	26.2%
OASDI/Medicare/Alternative		3301-3302	274,946.34	67,031.81	341,978.15	273,709.00	71,422.00	345,131.00	0.9%
Health and Welfare Benefits		3401-3402	1,193,807.58	169,696.70	1,363,504.28	1,342,525.00	204,537.00	1,547,062.00	13.5%
Unemployment Insurance		3501-3502	11,647.88	2,149.26	13,797.14	4,820.00	1,066.00	5,886.00	-57.3%
Workers' Compensation		3601-3602	155,025.55	31,175.70	186,201.25	147,914.00	31,015.00	178,929.00	-3.9%
OPEB, Allocated		3701-3702	63,486.70	14,795.77	78,282.47	105,386.00	20,598.00	125,984.00	60.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,375.40	0.00	48,375.40	18,995.00	0.00	18,995.00	-60.7%
TOTAL, EMPLOYEE BENEFITS			2,937,782.42	1,182,199.67	4,119,982.09	3,284,156.00	1,295,972.00	4,580,128.00	11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	6,730.29	6,730.29	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	54,229.15	58,985.73	113,214.88	132,100.00	74,609.37	206,709.37	82.6%
Materials and Supplies		4300	420,012.25	320,963.61	740,975.86	478,976.00	463,718.01	942,694.01	27.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	6,790.90	25,113.48	31,904.38	34,141.00	41,218.00	75,359.00	136.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			481,032.30	411,793.11	892,825.41	645,217.00	579,545.38	1,224,762.38	37.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	36,159.11	89,539.40	125,698.51	66,527.00	278,637.32	345,164.32	174.6%
Dues and Memberships		5300	13,670.82	0.00	13,670.82	15,675.00	0.00	15,675.00	14.7%
Insurance		5400 - 5450	110,037.15	0.00	110,037.15	122,903.00	0.00	122,903.00	11.7%
Operations and Housekeeping Services		5500	515,276.32	13,310.00	528,586.32	534,000.00	12,540.00	546,540.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,872.20	109,050.84	157,923.04	55,516.00	130,700.00	186,216.00	17.9%
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	370,647.63	108,136.55	478,784.18	414,522.00	273,589.76	688,111.76	43.7%
Communications		5900	44,103.39	705.00	44,808.39	33,070.00	7,259.00	40,329.00	-10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,138,766.62	320,741.79	1,459,508.41	1,242,213.00	702,726.08	1,944,939.08	33.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	462,613.00	462,613.00	0.00	113,252.00	113,252.00	-75.5%
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	15,528.75	20,857.96	36,386.71	10,000.00	383,630.00	393,630.00	981.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,528.75	483,470.96	498,999.71	10,000.00	496,882.00	506,882.00	1.6%
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	79,927.98	0.00	79,927.98	82,134.00	0.00	82,134.00	2.8%
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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	902.78	0.00	902.78	460.00	0.00	460.00	-49.0%
Other Debt Service - Principal		7439	11,474.18	0.00	11,474.18	11,917.00	0.00	11,917.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			92,304.94	0.00	92,304.94	94,511.00	0.00	94,511.00	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(77,073.07)	77,073.07	0.00	(86,223.00)	86,223.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(9,968.71)	0.00	(9,968.71)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(87,041.78)	77,073.07	(9,968.71)	(86,223.00)	86,223.00	0.00	-100.0%
TOTAL, EXPENDITURES			14,430,338.66	4,441,136.13	18,871,474.79	14,911,740.00	5,191,412.46	20,103,152.46	6.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & 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%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	356.66	0.00	356.66	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			356.66	0.00	356.66	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	260,000.00	134,428.59	394,428.59	260,000.00	130,000.00	390,000.00	-1.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	134,428.59	394,428.59	260,000.00	130,000.00	390,000.00	-1.1%
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									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,032,168.84)	1,032,168.84	0.00	(1,284,153.00)	1,284,153.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,032,168.84)	1,032,168.84	0.00	(1,284,153.00)	1,284,153.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,291,812.18)	897,740.25	(394,071.93)	(1,544,153.00)	1,154,153.00	(390,000.00)	-1.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	15,263,285.64	0.00	15,263,285.64	15,674,713.00	0.00	15,674,713.00	2.7%
2) Federal Revenue		8100-8299	0.00	1,393,614.78	1,393,614.78	0.00	1,668,127.23	1,668,127.23	19.7%
3) Other State Revenue		8300-8599	629,912.78	1,174,745.17	1,804,657.95	532,270.00	1,528,407.00	2,060,677.00	14.2%
4) Other Local Revenue		8600-8799	97,943.77	628,877.64	726,821.41	43,922.00	615,330.69	659,252.69	-9.3%
5) TOTAL, REVENUES			15,991,142.19	3,197,237.59	19,188,379.78	16,250,905.00	3,811,864.92	20,062,769.92	4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		8,588,365.79	2,591,205.47	11,179,571.26	8,803,920.00	3,607,908.37	12,411,828.37	11.0%
2) Instruction - Related Services	2000-2999		1,570,090.83	462,713.54	2,032,804.37	1,562,324.00	415,337.00	1,977,661.00	-2.7%
3) Pupil Services	3000-3999		1,359,367.60	304,222.70	1,663,590.30	1,557,743.00	316,247.09	1,873,990.09	12.6%
4) Ancillary Services	4000-4999		281,445.79	6,220.00	287,665.79	324,039.00	6,220.00	330,259.00	14.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,360,595.62	96,341.93	1,456,937.55	1,440,032.00	102,431.00	1,542,463.00	5.9%
8) Plant Services	8000-8999		1,178,168.09	980,432.49	2,158,600.58	1,129,171.00	743,269.00	1,872,440.00	-13.3%
9) Other Outgo	9000-9999	Except 7600-7699	92,304.94	0.00	92,304.94	94,511.00	0.00	94,511.00	2.4%
10) TOTAL, EXPENDITURES			14,430,338.66	4,441,136.13	18,871,474.79	14,911,740.00	5,191,412.46	20,103,152.46	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,560,803.53	(1,243,898.54)	316,904.99	1,339,165.00	(1,379,547.54)	(40,382.54)	-112.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	356.66	0.00	356.66	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	260,000.00	134,428.59	394,428.59	260,000.00	130,000.00	390,000.00	-1.1%
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	(1,032,168.84)	1,032,168.84	0.00	(1,284,153.00)	1,284,153.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,291,812.18)	897,740.25	(394,071.93)	(1,544,153.00)	1,154,153.00	(390,000.00)	-1.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	2016-17 Unaudited Actuals Restricted (B)	2016-17 Unaudited Actuals Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	2017-18 Budget Restricted (E)	2017-18 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			268,991.35	(346,158.29)	(77,166.94)	(204,988.00)	(225,394.54)	(430,382.54)	457.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,530,818.57	571,552.83	5,102,371.40	4,799,809.92	225,394.54	5,025,204.46	-1.5%
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)			4,530,818.57	571,552.83	5,102,371.40	4,799,809.92	225,394.54	5,025,204.46	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,530,818.57	571,552.83	5,102,371.40	4,799,809.92	225,394.54	5,025,204.46	-1.5%
2) Ending Balance, June 30 (E + F1e)			4,799,809.92	225,394.54	5,025,204.46	4,594,821.92	0.00	4,594,821.92	-8.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
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	225,394.54	225,394.54	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,797,309.92	0.00	4,797,309.92	4,594,821.92	0.00	4,594,821.92	-4.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	50,002.09	0.00
6264	Educator Effectiveness (15-16)	66,492.05	0.00
6300	Lottery: Instructional Materials	27,449.37	0.00
7338	College Readiness Block Grant	75,000.00	0.00
9010	Other Restricted Local	6,451.03	0.00
Total, Restricted Balance		225,394.54	0.00

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,551.97	1,546.59	1,551.97	1,551.97	1,551.97	1,551.97
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,551.97	1,546.59	1,551.97	1,551.97	1,551.97	1,551.97
5. District Funded County Program ADA						
a. County Community Schools	0.69	0.69	0.69	0.69	0.69	0.69
b. Special Education-Special Day Class	7.00	7.00	7.00	7.00	7.00	7.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.57	0.57	0.57	0.57	0.57	0.57
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.26	8.26	8.26	8.26	8.26	8.26
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,560.23	1,554.85	1,560.23	1,560.23	1,560.23	1,560.23
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

sal Assumptions

unding				
	2016-17	2017-18	2018-19	2019-20
Target Components:				
Base Grant	11,998,253	12,185,152	12,447,206	12,739,583
Grade Span Adjustment	442,424	449,403	458,537	469,652
Supplemental Grant	1,875,556	1,914,893	1,957,542	2,003,576
Concentration Grant	1,267,706	1,312,730	1,344,779	1,376,403
Add-ons	353,701	353,701	353,701	353,701
Total Target	15,937,640	16,215,879	16,561,765	16,942,915
Transition Components:				
Target	$ 15,937,640	$ 16,215,879	$ 16,561,765	$ 16,942,915
Funded Based on Target Formula *(based on prior*	FALSE	FALSE	FALSE	FALSE
Floor	14,402,354	15,263,289	15,674,706	16,021,716
Remaining Need after Gap (informational only)	*674,347*	*541,166*	*540,042*	*537,980*
Current Year Gap Funding	860,939	411,424	347,017	383,219
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	**$ 15,263,293**	**$ 15,674,713**	**$ 16,021,723**	**$ 16,404,935**

By Object Code				
	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	$ 10,733,580	$ 11,290,141	$ 11,719,204	$ 12,102,415
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	2,031,370	1,928,226	1,846,174	1,846,174
Local Revenue Sources:				
8021 to 8089 - Property Taxes	2,498,470	2,456,471	2,456,471	2,456,471
8096 - In-Lieu of Property Taxes	(126)	(126)	(126)	(126)
Property Taxes net of in-lieu	*2,498,344*	*2,456,345*	*2,456,345*	*2,456,345*
TOTAL FUNDING	$ 15,263,293	$ 15,674,713	$ 16,021,723	$ 16,404,935
Basid Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Less: Excess Taxes	*$ -*	*$ -*	*$ -*	*$ -*
Less: EPA in Excess to LCFF Funding	*$ -*	*$ -*	*$ -*	*$ -*
Total Phase-In Entitlement	***$ 15,263,293***	***$ 15,674,713***	***$ 16,021,723***	***$ 16,404,935***
8012 - EPA Receipts (for budget & cashflow)	*$ 2,048,015*	*$ 1,928,226*	*$ 1,846,174*	*$ 1,846,174*

sal Assumptions

ıt Population

	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	1,213.00	1,213.00	1,213.00	1,213.00
COE Unduplicated Pupil Count	5.00	5.00	5.00	5.00
Total Unduplicated pupil Count	1,218.00	1,218.00	1,218.00	1,218.00
Rolling %, Supplemental Grant	75.3800%	75.7800%	75.8400%	75.8400%
Rolling %, Concentration Grant	75.3800%	75.7800%	75.8400%	75.8400%
FUNDED ADA				
Adjusted Base Grant ADA	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	430.99	430.99	430.99	430.99
Grades 4-6	335.08	335.08	335.08	335.08
Grades 7-8	234.59	234.59	234.59	234.59
Grades 9-12	559.57	559.57	559.57	559.57
Total Adjusted Base Grant ADA	***1,560.23***	***1,560.23***	***1,560.23***	***1,560.23***
Necessary Small School ADA	*Current year*	*Current year*	*Current year*	*Current year*
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	**-**	**-**	**-**	**-**
Total Funded ADA	**1560.23**	**1560.23**	**1560.23**	**1560.23**
ACTUAL ADA ***(Current Year Only)***				
Grades TK-3	430.99	430.99	430.99	430.99
Grades 4-6	335.08	335.08	335.08	335.08
Grades 7-8	234.59	234.59	234.59	234.59
Grades 9-12	559.57	559.57	559.57	559.57
Total Actual ADA	**1,560.23**	**1,560.23**	**1,560.23**	**1,560.23**
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-

	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concen	$ 3,143,262	$ 3,227,623	$ 3,302,321	$ 3,379,979
Current year Percentage to Increase or Improve S	26.71%	26.69%	26.71%	26.67%

Holtville Unified (63149) - 16/17 Unaudited Actuals						v18.2a						v18.2a						v18.2a						v18.2a
LOCAL CONTROL FUNDING FORMULA						***2016-17***						***2017-18***						***2018-19***						***2019-20***
CALCULATE LCFF TARGET																								
					COLA	0.000%					COLA	1.560%					COLA	2.150%					COLA	2.350%
Unduplicated as % of Enrollment		3 yr average		75.38%	75.38%	**2016-17**		3 yr average		75.78%	75.78%	**2017-18**		3 yr average		75.84%	75.84%	**2018-19**		3 yr average		75.84%	75.84%	**2019-20**
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	430.99	7,083	737	1,179	797	4,221,892	430.99	7,193	748	1,204	825	4,296,801	430.99	7,348	764	1,230	845	4,390,796	430.99	7,521	782	1,259	865	4,494,179
Grades 4-6	335.08	7,189		1,084	733	3,017,520	335.08	7,301		1,107	759	3,071,381	335.08	7,458		1,131	777	3,138,478	335.08	7,633		1,158	795	3,212,121
Grades 7-8	234.59	7,403		1,116	754	2,175,457	234.59	7,518		1,139	781	2,214,189	234.59	7,680		1,165	800	2,262,658	234.59	7,860		1,192	819	2,315,689
Grades 9-12	559.57	8,578	223	1,327	897	6,169,069	559.57	8,712	227	1,355	929	6,279,806	559.57	8,899	231	1,385	951	6,416,133	559.57	9,108	237	1,417	974	6,567,225
Subtract NSS	-	-	-			-	-	-	-			-	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-		-				-		-				-
TOTAL BASE	1,560.23	11,998,253	442,424	1,875,556	1,267,706	15,583,939	1,560.23	12,185,152	449,403	1,914,893	1,312,730	15,862,178	1,560.23	12,447,206	458,537	1,957,542	1,344,779	16,208,064	1,560.23	12,739,583	469,652	2,003,576	1,376,403	16,589,214
Targeted Instructional Improvement Block Grant						-						-						-						-
Home-to-School Transportation						353,701						353,701						353,701						353,701
Small School District Bus Replacement Program						-						-						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**15,937,640**						**16,215,879**						**16,561,765**						**16,942,915**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**FALSE**						**FALSE**						**FALSE**						**FALSE**
ECONOMIC RECOVERY TARGET PAYMENT					1/2	-					5/8	-					3/4	-					7/8	-
CALCULATE LCFF FLOOR																								
				12-13 Rate	16-17 ADA					12-13 Rate	17-18 ADA					12-13 Rate	18-19 ADA					12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA				5,206.26	1,560.23	8,122,963				5,206.26	1,560.23	8,122,963				5,206.26	1,560.23	8,122,963				5,206.26	1,560.23	8,122,963
Current year Funded ADA times Other RL per ADA				52.72	1,560.23	82,255				52.72	1,560.23	82,255				52.72	1,560.23	82,255				52.72	1,560.23	82,255
Necessary Small School Allowance at 12-13 rates						-						-						-						-
2012-13 Categoricals						2,545,979						2,545,979						2,545,979						2,545,979
Floor Adjustments						-						-						-						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-				-	-	-				-	-	-				-	-	-
Less Fair Share Reduction						-						-						-						-
Non-CDE certified New Charter: District PY rate * CY ADA						-				-	-	-				-	-	-				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy A				$ 2,340.14	1,560.23	3,651,157				$ 2,891.94	1,560.23	4,512,092				$ 3,155.63	1,560.23	4,923,509				$ 3,378.04	1,560.23	5,270,519
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**14,402,354**						**15,263,289**						**15,674,706**						**16,021,716**
CALCULATE LCFF PHASE-IN ENTITLEMENT																								
						2016-17						**2017-18**						**2018-19**						**2019-20**
LOCAL CONTROL FUNDING FORMULA TARGET						15,937,640						16,215,879						16,561,765						16,942,915
LOCAL CONTROL FUNDING FORMULA FLOOR						14,402,354						15,263,289						15,674,706						16,021,716
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						1,535,286						952,590						887,059						921,199
Current Year Gap Funding					56.08%	860,939					43.19%	411,424					39.12%	347,017					41.60%	383,219
ECONOMIC RECOVERY PAYMENT						-						-						-						-
Miscellaneous Adjustments						-						-						-						-
LCFF Entitlement before Minimum State Aid provision						**15,263,293**						**15,674,713**						**16,021,723**						**16,404,935**
CALCULATE STATE AID																								
Transition Entitlement						15,263,293						15,674,713						16,021,723						16,404,935
Local Revenue (including RDA)						(2,498,344)						(2,456,345)						(2,456,345)						(2,456,345)
Gross State Aid						12,764,950						13,218,367						13,565,378						13,948,589
CALCULATE MINIMUM STATE AID																								
			12-13 Rate	16-17 ADA		N/A			12-13 Rate	17-18 ADA		N/A			12-13 Rate	18-19 ADA		N/A			12-13 Rate	19-20 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,258.98	1,560.23		8,205,218			5,258.98	1,560.23		8,205,218			5,258.98	1,560.23		8,205,218			5,258.98	1,560.23		8,205,218
2012-13 NSS Allowance (deficited)						-						-						-						-
Minimum State Aid Adjustments						-						-						-						-
Less Current Year Property Taxes/In Lieu						(2,498,344)						(2,456,345)						(2,456,345)						(2,456,345)
Subtotal State Aid for Historical RL/Charter General BG						5,706,874						5,748,873						5,748,873						5,748,873
Categorical funding from 2012-13						2,545,979						2,545,979						2,545,979						2,545,979
Charter Categorical Block Grant adjusted for ADA						-						-						-						-
Minimum State Aid Guarantee						8,252,853						8,294,852						8,294,852						8,294,852
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*																								
Local Control Funding Formula Floor plus Funded Gap						-						-						-						-
Minimum State Aid plus Property Taxes including RDA						-						-						-						-
Offset						-						-						-						-
Minimum State Aid Prior to Offset						-						-						-						-
Total Minimim State Aid with Offset						-						-						-						-
TOTAL STATE AID						12,764,950						13,218,367						13,565,378						13,948,589
Additional State Aid (Additional SA)						**-**						**-**						**-**						**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charte						15,263,293						15,674,713						16,021,723						16,404,935
CHANGE OVER PRIOR YEAR			6.31%	905,922					2.70%	411,419					2.21%	347,011					2.39%	383,211		
LCFF Entitlement PER ADA						9,783						10,046						10,269						10,514
PER ADA CHANGE OVER PRIOR YEAR			5.91%	546					2.69%	263					2.22%	223					2.39%	245		
BASIC AID STATUS (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES																								
				Increase		2016-17				Increase		2017-18				Increase		2018-19				Increase		2019-20
State Aid			7.31%	870,014		12,764,950			3.55%	453,417		13,218,367			2.63%	347,011		13,565,378			2.82%	383,211		13,948,589
Property Taxes net of in-lieu			1.46%	35,908		2,498,344			-1.68%	(41,998)		2,456,345			0.00%	-		2,456,345			0.00%	-		2,456,345
Charter in-Lieu Taxes			0.00%	-		-			0.00%	-		-			0.00%	-		-			0.00%	-		-
LCFF pre COE, Choice, Supp			6.31%	905,922		15,263,294			2.70%	411,419		15,674,712			2.21%	347,011		16,021,723			2.39%	383,211		16,404,934

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	9,105,793.58	301	250,849.08	303	8,854,944.50	305	286,904.55		307	8,568,039.95	309
2000 - Classified Salaries	2,712,029.36	311	140,463.42	313	2,571,565.94	315	348,706.67		317	2,222,859.27	319
3000 - Employee Benefits	4,119,982.09	321	172,818.24	323	3,947,163.85	325	182,817.15		327	3,764,346.70	329
4000 - Books, Supplies Equip Replace. (6500)	892,825.41	331	47,223.41	333	845,602.00	335	214,245.91		337	631,356.09	339
5000 - Services. . . & 7300 - Indirect Costs	1,449,539.70	341	62,192.25	343	1,387,347.45	345	27,057.18		347	1,360,290.27	349
				TOTAL	17,606,623.74	365			TOTAL	16,546,892.28	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program no incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	7,079,560.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	500,969.83	380
3. STRS	3101 & 3102	1,347,936.92	382
4. PERS	3201 & 3202	79,722.47	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	154,358.69	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	767,200.33	385
7. Unemployment Insurance	3501 & 3502	8,987.52	390
8. Workers' Compensation Insurance	3601 & 3602	121,278.89	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	17,371.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		10,077,385.65	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		241,885.38	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		114,932.36	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		9,720,567.91	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		58.75%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under th provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	58.75%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	16,546,892.28
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

FEDERAL PROGRAM NAME	Title I, Low Income	Migrant Education (Regular)	Migrant Education (Work-Study)	Migrant Education (Speech/Debate)	Migrant Education (Parent Involvement)	Migrant Education (Health & Other)	Migrant Education (School Readines)
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.011	84.011	84.011	84.011
RESOURCE CODE	3010	3060	3060	3060	3060	3060	3060
REVENUE OBJECT	8290	8285	8285	8285	8285	8285	8285
LOCAL DESCRIPTION (if any)	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA
AWARD							
1. Prior Year Carryover	41,358.92	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	488,381.00	155,522.00	41,429.00	24,266.00	10,233.00	58,144.00	15,892.00
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	88.62	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	488,469.62	155,522.00	41,429.00	24,266.00	10,233.00	58,144.00	15,892.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	529,828.54	155,522.00	41,429.00	24,266.00	10,233.00	58,144.00	15,892.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	397,739.30	129,278.65	34,047.21	20,627.39	7,691.07	50,588.19	13,716.94
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	397,739.30	129,278.65	34,047.21	20,627.39	7,691.07	50,588.19	13,716.94
EXPENDITURES							
9. Donor-Authorized Expenditures	491,022.82	153,941.91	42,057.88	24,365.46	10,268.30	60,107.39	14,760.20
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00			0.00
11. Total Expenditures (lines 9 & 10)	491,022.82	153,941.91	42,057.88	24,365.46	10,268.30	60,107.39	14,760.20
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)	(93,283.52)	(24,663.26)	(8,010.67)	(3,738.07)	(2,577.23)	(9,519.20)	(1,043.26)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	93,283.52	24,663.26	8,010.67	3,738.07	2,577.23	9,519.20	1,043.26
14. Unused Grant Award Calculation (line 4 minus line 9)	38,805.72	1,580.09	(628.88)	(99.46)	(35.30)	(1,963.39)	1,131.80
15. If Carryover is allowed, enter line 14 amount here	38,805.72	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	491,022.82	153,941.91	42,057.88	24,365.46	10,268.30	60,107.39	14,760.20

FEDERAL PROGRAM NAME	MIgrant Education (Summer 2016)	Migrant Education (Summer 2017)	MIgrant Education Summer (School Readines)	Sp Ed IDEA	Carl D. Perkins Vocational Ed	Title IIA, Staff Development	Title III Immigrant
FEDERAL CATALOG NUMBER	84.011	84.011	84.011	84.027	84.048	84.367	84.365
RESOURCE CODE	3061	3061	3061	3310	3550	4035	4201
REVENUE OBJECT	8285	8285	8285	8181	8290	8290	8290
LOCAL DESCRIPTION (if any)	ICOE DSA	ICOE DSA	ICOE DSA	IC SELPA Award	IVROP Award	Carryover	CDE Web
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	55,888.71	5,531.71
2. a. Current Year Award	26,665.00	94,809.00	957.00	213,955.00	19,559.00	99,309.00	8,386.00
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	303.90	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	1,191.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	26,665.00	94,809.00	957.00	213,955.00	19,862.90	100,500.00	8,386.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	26,665.00	94,809.00	957.00	213,955.00	19,862.90	156,388.71	13,917.71
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	3,745.39	0.00
6. Cash Received in Current Year	26,664.93	0.00	24.39	0.00	11,539.23	96,784.00	3,124.71
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	26,664.93	0.00	24.39	0.00	11,539.23	100,529.39	3,124.71
EXPENDITURES							
9. Donor-Authorized Expenditures	26,664.93	94,116.33	1,043.29	213,955.00	19,862.90	113,914.82	6,066.40
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	66,129.76	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	26,664.93	94,116.33	1,043.29	280,084.76	19,862.90	113,914.82	6,066.40
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)	0.00	(94,116.33)	(1,018.90)	(213,955.00)	(8,323.67)	(13,385.43)	(2,941.69)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	94,116.33	1,018.90	213,955.00	8,323.67	13,385.43	2,941.69
14. Unused Grant Award Calculation (line 4 minus line 9)	0.07	692.67	(86.29)	0.00	0.00	42,473.89	7,851.31
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	42,473.89	7,851.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,664.93	94,116.33	1,043.29	213,955.00	19,862.90	113,914.82	6,066.40

FEDERAL PROGRAM NAME	Title III LEP	HMS USDA Rural Development Grant	HHS USDA Rural Development Grant	**TOTAL**
FEDERAL CATALOG NUMBER	84.365			
RESOURCE CODE	4203	5821	5821	
REVENUE OBJECT	8290	8285	8285	
LOCAL DESCRIPTION (if any)	CDE Web	ICOE Award Letter	ICOE Award Letter	
AWARD				
1. Prior Year Carryover	28,849.24	0.00	0.00	131,628.58
2. a. Current Year Award	68,810.00	24,065.00	24,065.00	1,374,447.00
b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	303.90
c. Other Adjustments	0.00	0.00	0.00	1,279.62
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	68,810.00	24,065.00	24,065.00	1,376,030.52
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	97,659.24	24,065.00	24,065.00	1,507,659.10
REVENUES				
5. Unearned Revenue Deferred from Prior Year	25,478.52	0.00	0.00	29,223.91
6. Cash Received in Current Year	33,349.00	0.00	0.00	825,175.01
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	58,827.52	0.00	0.00	854,398.92
EXPENDITURES				
9. Donor-Authorized Expenditures	65,509.93	22,812.52	19,794.45	1,380,264.53
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	66,129.76
11. Total Expenditures (lines 9 & 10)	65,509.93	22,812.52	19,794.45	1,446,394.29
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(6,682.41)	(22,812.52)	(19,794.45)	(525,865.61)
a. Unearned Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	6,682.41	22,812.52	19,794.45	525,865.61
14. Unused Grant Award Calculation (line 4 minus line 9)	32,149.31	1,252.48	4,270.55	127,394.57
15. If Carryover is allowed, enter line 14 amount here	32,149.31	0.00	0.00	121,280.23
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	65,509.93	22,812.52	19,794.45	1,380,264.53

STATE PROGRAM NAME	ASES (Finley)	ASES (HMS)	Career Technicial Ed Incentive Program	Ag Vocational Incentive Grant	STRS On- Behalf Pension Contributions	**TOTAL**
RESOURCE CODE	6010	6010	6387	7010	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CDE Award Letter	ICOE Award Letter	CDE Web	CDE Award Letter	Calculator	
AWARD						
1. Prior Year Carryover	0.00	0.00	140,265.00	0.00	0.00	140,265.00
2. a. Current Year Award	155,268.00	136,972.50	284,326.00	17,123.00	676,203.00	1,269,892.50
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	155,268.00	136,972.50	284,326.00	17,123.00	676,203.00	1,269,892.50
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	155,268.00	136,972.50	424,591.00	17,123.00	676,203.00	1,410,157.50
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	70,132.50	0.00	0.00	70,132.50
6. Cash Received in Current Year	145,627.80	136,972.50	354,458.50	17,123.00	676,203.00	1,330,384.80
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	145,627.80	136,972.50	424,591.00	17,123.00	676,203.00	1,400,517.30
EXPENDITURES						
9. Donor-Authorized Expenditures	155,268.00	136,972.50	0.00	17,123.00	676,203.00	985,566.50
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00		0.00
11. Total Expenditures (lines 9 & 10)	155,268.00	136,972.50	0.00	17,123.00	676,203.00	985,566.50
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(9,640.20)	0.00	424,591.00	0.00	0.00	414,950.80
a. Unearned Revenue	0.00	0.00	424,591.00	0.00	0.00	424,591.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	9,640.20	0.00	0.00	0.00	0.00	9,640.20
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	424,591.00	0.00	0.00	424,591.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	424,591.00	0.00	0.00	424,591.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	155,268.00	136,972.50	0.00	17,123.00	676,203.00	985,566.50

LOCAL PROGRAM NAME	California Career Pathway Trust	MS Vouchers	**TOTAL**
RESOURCE CODE	9151	9155	
REVENUE OBJECT	8677	8699	
LOCAL DESCRIPTION (if any)	IVC Consortium	EdTech Printout	
AWARD			
1. Prior Year Carryover	68,298.38	0.00	68,298.38
2. a. Current Year Award	0.00	3,498.58	3,498.58
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,498.58	3,498.58
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	68,298.38	3,498.58	71,796.96
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00
6. Cash Received in Current Year	2,773.31	0.00	2,773.31
7. Contributed Matching Funds	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	2,773.31	0.00	2,773.31
EXPENDITURES			
9. Donor-Authorized Expenditures	14,982.11	186.16	15,168.27
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	14,982.11	186.16	15,168.27
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(12,208.80)	(186.16)	(12,394.96)
a. Unearned Revenue	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00
c. Accounts Receivable	12,208.80	186.16	12,394.96
14. Unused Grant Award Calculation (line 4 minus line 9)	53,316.27	3,312.42	56,628.69
15. If Carryover is allowed, enter line 14 amount here	53,316.27	3,312.42	56,628.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,982.11	186.16	15,168.27

FEDERAL PROGRAM NAME	Medi-Cal LEA Billing Options	**TOTAL**
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Actual Rev/Exp	
AWARD		
1. Prior Year Restricted Ending Balance	59,371.16	59,371.16
2. a. Current Year Award	13,350.25	13,350.25
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,350.25	13,350.25
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	72,721.41	72,721.41
REVENUES		
5. Cash Received in Current Year	13,350.25	13,350.25
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	13,350.25	13,350.25
EXPENDITURES		
10. Donor-Authorized Expenditures	22,719.32	22,719.32
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	22,719.32	22,719.32
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	50,002.09	50,002.09

STATE PROGRAM NAME	California Clean Energy Jobs Act	Educator Effectiveness	Restricted LOTTO (Instructional Materials)	Special Ed-State AB6002	Special Ed-State Mental Health	College Readiness Block Grant	**TOTAL**
RESOURCE CODE	6230	6264	6300	6500	6512	7338	
REVENUE OBJECT	8590	8590	8560	8092/8792	8792	8590	
LOCAL DESCRIPTION (if any)	CDE Web	CDE Web	State Controller	IC SELPA Award	IC SELPA Award	CDE Web	
AWARD							
1. Prior Year Restricted Ending Balance	345,030.00	0.00	39,566.19	0.00	0.00	0.00	384,596.19
2. a. Current Year Award	117,583.00	106,627.79	76,690.95	305,499.50	65,606.22	75,000.00	747,007.46
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	117,583.00	106,627.79	76,690.95	305,499.50	65,606.22	75,000.00	747,007.46
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	462,613.00	106,627.79	116,257.14	305,499.50	65,606.22	75,000.00	1,131,603.65
REVENUES							
5. Cash Received in Current Year	117,583.00	0.00	44,053.22	305,499.50	65,606.22	75,000.00	607,741.94
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	106,627.79	32,637.73	0.00	0.00	0.00	139,265.52
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	106,627.79	32,637.73	0.00	0.00	0.00	139,265.52
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	117,583.00	106,627.79	76,690.95	305,499.50	65,606.22	75,000.00	747,007.46
EXPENDITURES							
10. Donor-Authorized Expenditures	462,613.00	40,135.74	88,807.77	305,499.50	65,606.22	0.00	962,662.23
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	432,518.93	33,395.29	0.00	465,914.22
12. Total Expenditures (line 10 plus line 11)	462,613.00	40,135.74	88,807.77	738,018.43	99,001.51	0.00	1,428,576.45
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	66,492.05	27,449.37	0.00	0.00	75,000.00	168,941.42

LOCAL PROGRAM NAME	Ongoing/Routine Maintennance	Agriculture Local Donation (Dept. 9000)	CSU Master Teacher Program (Dept. 1750)	SISC I Illness & Injury Prev. (Dept. 3601)	Redevelopment Facility Funds	MS Vouchers	**TOTAL**
RESOURCE CODE	8150	9010	9010	9010	9140	9155	
REVENUE OBJECT	8980	8699	8699	8699	8625	8699	
LOCAL DESCRIPTION (if any)	GF UR Contrib	Ag Donation		SISC Award	RDA Pass-Through	PY Carryover	
AWARD							
1. Prior Year Restricted Ending Balance	0.00	10,497.26	0.00	0.00	3,652.08	6,808.35	20,957.69
2. a. Current Year Award	0.00	20,000.00	17,400.00	3,060.86	130,776.51	0.00	171,237.37
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	20,000.00	17,400.00	3,060.86	130,776.51	0.00	171,237.37
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	30,497.26	17,400.00	3,060.86	134,428.59	6,808.35	192,195.06
REVENUES							
5. Cash Received in Current Year	0.00	20,000.00	17,400.00	0.00	130,776.51	0.00	168,176.51
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	3,060.86	0.00	0.00	3,060.86
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	3,060.86	0.00	0.00	3,060.86
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	20,000.00	17,400.00	3,060.86	130,776.51	0.00	171,237.37
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	24,046.23	17,400.00	3,060.86	134,428.59	6,808.35	185,744.03
11. Non Donor-Authorized Expenditures	500,055.37	0.00	69.49	0.00	0.00		500,124.86
12. Total Expenditures (line 10 plus line 11)	500,055.37	24,046.23	17,469.49	3,060.86	134,428.59	6,808.35	685,868.89
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	6,451.03	0.00	0.00	0.00	0.00	6,451.03

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2015-16 Actual**			**2016-17 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	9,482,305.51		9,482,305.51			10,047,457.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,551.48		1,551.48			1,560.23
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2015-16**			**Adjustments to 2016-17**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2016-17 P2 Report**			**2017-18 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	1,560.23		1,560.23	1,560.23		1,560.23
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,560.23			1,560.23
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2016-17 Actual**			**2017-18 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	32,365.06		32,365.06	32,365.00		32,365.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,038,002.20		3,038,002.20	3,038,003.00		3,038,003.00
5. Unsecured Roll Taxes (Object 8042)	318,011.35		318,011.35	318,011.00		318,011.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	19,552.66		19,552.66	19,553.00		19,553.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(951,460.00)		(951,460.00)	(951,460.00)		(951,460.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	179.86		179.86	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	172,684.90		172,684.90	130,000.00		130,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,629,336.03	0.00	2,629,336.03	2,586,472.00	0.00	2,586,472.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,629,336.03	0.00	2,629,336.03	2,586,472.00	0.00	2,586,472.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			202,525.87			195,354.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			202,525.87			195,354.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	12,764,950.00		12,764,950.00	13,218,367.00		13,218,367.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(8.00)		(8.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	12,764,942.00	0.00	12,764,942.00	13,218,367.00	0.00	13,218,367.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	19,188,379.78		19,188,379.78	20,062,769.92		20,062,769.92
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	35,026.53		35,026.53	25,000.00		25,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2016-17 Actual**			**2017-18 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			9,482,305.51			10,047,457.75
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0056			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			10,047,457.75			10,418,208.94
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,629,336.03			2,586,472.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			187,227.60			187,227.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			7,620,647.59			8,027,090.94
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,620,647.59			8,027,090.94
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			18,744.57			13,241.95
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,648,080.60			2,599,713.95
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			7,601,903.02			8,013,848.99
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,648,080.60			
b. State Subventions (Line D8)			7,601,903.02			
c. Less: Excluded Appropriations (Line C23)			202,525.87			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			10,047,457.75			

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary	**2016-17 Actual**			**2017-18 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			10,047,457.75			10,418,208.94
12. Appropriations Subject to the Limit (Line D9d)			10,047,457.75			

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

John-Paul Wells
Gann Contact Person

760-356-2974
Contact Phone Number

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	11,701.23	0.00	1,178,168.09	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.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12			81.35		113.00		
3100	Alternative Schools							
3200	Continuation Schools			1.90		3.00		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education			3.00		3.00		
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)			8.00		8.00		
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)					4.00		
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	94.25	0.00	131.00	0.00	0.00

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	13,177,962.93	1,026,382.08	14,204,345.01	1,153,968.14		15,358,313.15
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	250,076.48	27,216.84	277,293.32	22,527.45		299,820.77
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	495,874.88	27,353.40	523,228.28	42,507.33		565,735.61
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,177,844.65	72,942.41	1,250,787.06	101,614.57		1,352,401.63
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	567,991.04	0.00	567,991.04	46,143.88		614,134.92
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					462,613.00	462,613.00
----	Other Outgo					486,733.53	486,733.53
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		35,974.60	35,974.60	100,144.89		136,119.49
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(9,968.71)		(9,968.71)
----	**Total General Fund and Charter Schools Funds Expenditures**	15,669,749.98	1,189,869.33	16,859,619.31	1,456,937.55	949,346.53	19,265,903.39

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	9,183,784.44	529,974.92	221,067.14	1,084,177.89	913,062.48	458,174.90	287,665.79			500,055.37	0.00	13,177,962.93
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	174,693.62	0.00	0.00	33,113.36	42,269.50	0.00	0.00			0.00	0.00	250,076.48
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
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	495,874.88	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	495,874.88
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	982,020.37	0.00	0.00	77,734.82	105,215.51	12,873.95	0.00			0.00	0.00	1,177,844.65
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	343,197.95	5,078.91	66,086.68	3,869.42	131,993.96	0.00	0.00	0.00	0.00	17,764.12	0.00	567,991.04
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		11,179,571.26	535,053.83	287,153.82	1,198,895.49	1,192,541.45	471,048.85	287,665.79	0.00	0.00	517,819.49	0.00	15,669,749.98

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	10,099.68	1,016,282.40	0.00	1,026,382.08
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	235.89	26,980.95	0.00	27,216.84
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	372.45	26,980.95	0.00	27,353.40
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	993.21	71,949.20	0.00	72,942.41
6000	ROC/P	0.00	0.00	0.00	0.00
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
Other Funds					
- -	Adult Education (Fund 11)		35,974.60		35,974.60
- -	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		11,701.23	1,178,168.10	0.00	1,189,869.33

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	392,748.18
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	11,700.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	791,746.02
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	270,712.06
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,466,906.26
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	15,669,749.98
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,189,869.33
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	16,859,619.31
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	228,907.06
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	967,814.95
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,196,722.01
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	18,056,341.32
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.12%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			462,613.00		462,613.00
Other Outgo (Objects 1000-7999)				486,733.53	486,733.53
Total Other Costs	0.00	0.00	462,613.00	486,733.53	949,346.53

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) — 744,720.86
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) — 15,114,801.70

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) — 4.93%

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. — 26,826.00

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)	788,685.16
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	266,456.06
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	11,700.00
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)	83,361.94
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	26,826.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,123,377.16
9.	Carry-Forward Adjustment (Part IV, Line F)	10,649.98
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,134,027.14
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	11,163,789.30
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,032,804.37
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,663,590.30
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	272,137.04
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	392,748.18
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)	3,060.86
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)	4,256.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,607,549.64
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	26,826.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	228,907.06
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	967,814.95
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)	18,363,483.70
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	6.12%
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)	6.18%

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)**	1,123,377.16
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	79,062.91
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (6.49%) times Part III, Line B18); zero if negative	10,649.98
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.49%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	10,649.98

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
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:	not applicable
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:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	10,649.98

Approved indirect cost rate: 6.49%
Highest rate used in any program: 6.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	461,097.59	29,925.23	6.49%
01	3060	286,882.49	18,618.65	6.49%
01	3061	114,620.82	7,203.73	6.28%
01	4035	106,972.32	6,942.50	6.49%
01	4201	5,947.45	118.95	2.00%
01	4203	64,397.97	1,111.96	1.73%
01	6010	281,534.51	10,705.99	3.80%
01	6264	37,689.68	2,446.06	6.49%
11	6391	185,812.31	9,968.71	5.36%

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		39,566.19	39,566.19
2. State Lottery Revenue	8560	235,168.46		76,690.95	311,859.41
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		235,168.46	0.00	116,257.14	351,425.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	183,256.46			183,256.46
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	51,912.00			51,912.00
4. Books and Supplies	4000-4999	0.00		88,807.77	88,807.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		235,168.46	0.00	88,807.77	323,976.23
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	27,449.37	27,449.37
D. COMMENTS:					

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriatene

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2016-17 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	19,265,903.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,469,113.61
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	498,999.71
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	12,376.96
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	394,428.59
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	171,119.23
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)				1,076,924.49
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	58,871.60
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				16,778,736.88

Section II - Expenditures Per ADA		**2016-17 Annual ADA/ Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,554.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,791.23

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.)	15,429,783.46	9,917.65
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)	15,429,783.46	9,917.65
B. Required effort (Line A.2 times 90%)	13,886,805.11	8,925.89
C. Current year expenditures (Line I.E and Line II.B)	16,778,736.88	10,791.23
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

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									134
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	713,243.70		713,243.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	159,372.97		159,372.97
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	304,072.98		304,072.98
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,155.00		1,155.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,177,844.65	0.00	1,177,844.65
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
PCRA	Program Cost Report Allocations	72,942.39								72,942.39
	Total Indirect Costs and PCR Allocations	72,942.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,942.39
	TOTAL COSTS	72,942.39	0.00	0.00	0.00	0.00	0.00	1,177,844.65	0.00	1,250,787.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	58,064.00		58,064.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	149,065.37		149,065.37
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	72,955.39		72,955.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	280,084.76	0.00	280,084.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	280,084.76	0.00	280,084.76
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									66,129.76
	TOTAL COSTS									213,955.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	655,179.70		655,179.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,307.60		10,307.60
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	231,117.59		231,117.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,155.00		1,155.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	897,759.89	0.00	897,759.89
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
PCRA	Program Cost Report Allocations	72,942.39								72,942.39
	Total Indirect Costs and PCR Allocations	72,942.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,942.39
	TOTAL BEFORE OBJECT 8980	72,942.39	0.00	0.00	0.00	0.00	0.00	897,759.89	0.00	970,702.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									66,129.76
	TOTAL COSTS									1,036,832.04
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,307.60		10,307.60
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,566.35		2,566.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,873.95	0.00	12,873.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	12,873.95	0.00	12,873.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									66,129.76
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)									465,914.22
	TOTAL COSTS									544,917.93

* 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	944,261.53	413,540.89
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)	0.00	0.00
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)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	944,261.53	413,540.89

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	128.00
2. Enter any adjustments not included in Line C1 (explain below)	0.00
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	128.00

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 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:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: (??)

SECTION 3

	Column A Actual Expenditures (LE-CY Worksheet) FY 2016-17	Column B Actual Expenditures Comparison Year FY 2015-16	Column C 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	1,250,787.04		
b. Less: Expenditures paid from federal sources	213,955.00		
c. Expenditures paid from state and local sources	1,036,832.04	944,261.53	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		944,261.53	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,036,832.04	944,261.53	92,570.51

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 FY 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	1,250,787.04		
b. Less: Expenditures paid from federal sources	213,955.00		
c. Expenditures paid from state and local sources	1,036,832.04	944,261.53	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		944,261.53	
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	1,036,832.04	944,261.53	92,570.51
d. Special education unduplicated pupil count	134	128	
e. Per capita state and local expenditures (A2c/A2d)	7,737.55	7,377.04	360.51

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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year FY 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	544,917.93	413,540.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		413,540.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	544,917.93	413,540.89	131,377.04

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 FY 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	544,917.93	413,540.89	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		413,540.89	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	544,917.93	413,540.89	131,377.04
b. Special education unduplicated pupil count	134	128	
c. Per capita local expenditures (B2a/B2b)	4,066.55	3,230.79	835.76

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.

John-Paul Wells
Contact Name

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Assistant Superintendent
Title

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									134
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	719,936.00		719,936.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	208,475.00		208,475.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	362,472.00		362,472.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,290,883.00	0.00	1,290,883.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,290,883.00	0.00	1,290,883.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	654,476.00		654,476.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	257,409.00		257,409.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	921,885.00	0.00	921,885.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	921,885.00	0.00	921,885.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									153,008.00
	TOTAL COSTS									1,074,893.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,643.00		2,643.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,643.00	0.00	12,643.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	12,643.00	0.00	12,643.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									153,008.00
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)									516,780.00
	TOTAL COSTS									682,431.00

* 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									134
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	713,243.70		713,243.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	159,372.97		159,372.97
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	304,072.98		304,072.98
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,155.00		1,155.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,177,844.65	0.00	1,177,844.65
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
PCRA	Program Cost Report Allocations (non-add)	72,942.39								72,942.39
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,177,844.65	0.00	1,177,844.65
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	58,064.00		58,064.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	149,065.37		149,065.37
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	72,955.39		72,955.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	280,084.76	0.00	280,084.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	280,084.76	0.00	280,084.76
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									66,129.76
	TOTAL COSTS									213,955.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	655,179.70		655,179.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,307.60		10,307.60
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	231,117.59		231,117.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,155.00		1,155.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	897,759.89	0.00	897,759.89
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
PCRA	Program Cost Report Allocations (non-add)	72,942.39								72,942.39
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	897,759.89	0.00	897,759.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									66,129.76
	TOTAL COSTS									963,889.65
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,307.60		10,307.60
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,566.35		2,566.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,873.95	0.00	12,873.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	12,873.95	0.00	12,873.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									66,129.76
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)									465,914.22
	TOTAL COSTS									544,917.93

* 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:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA:

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA:

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	**Actual Expenditures Comparison Year FY 2016-17**	**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	1,290,883.00		
b. Less: Expenditures paid from federal sources	215,990.00		
c. Expenditures paid from state and local sources	1,074,893.00	1,036,832.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,036,832.04	
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	1,074,893.00	1,036,832.04	38,060.96

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.

	Budgeted Amounts FY 2017-18	Comparison Year FY 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 the per capita state and local expenditures.			
a. Total special education expenditures	1,290,883.00		
b. Less: Expenditures paid from federal sources	215,990		
c. Expenditures paid from state and local sources	1,074,893.00	1,036,832.04	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,036,832.04	
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	1,074,893.00	1,036,832.04	
d. Special education unduplicated pupil count	134	134	
e. Per capita state and local expenditures (A2c/A2d)	8,021.59	7,737.55	284.04

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 FY 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	682,431.00	544,917.93	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		544,917.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	682,431.00	544,917.93	137,513.07

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 FY 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	682,431.00	544,917.93	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		544,917.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	682,431.00	544,917.93	137,513.07
b. Special education unduplicated pupil count	134	134	
c. Per capita local expenditures (B2a/B2b)	5,092.77	4,066.55	1,026.22

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.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

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E-mail Address

				BEGINNING CASH	5,215,198.04	4,855,055.59	3,834,146.09	4,676,821.01	3,885,157.04	3,499,090.74	5,163,140.28	5,108,429.16	4,610,597.46	4,655,198.99	5,567,571.04	5,151,099.36		
	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS																		
				4.92%	4.92%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.16%	100.00%	0.00%
State Aid - LCFF	0000	8011	11,290,141.00	555,451.00	555,451.00	1,016,113.00	1,016,113.00	1,016,113.00	1,016,113.00	1,016,113.00	1,016,113.00	1,016,113.00	1,016,113.00	1,016,113.00	1,034,222.00	11,290,141.00	0.00
				0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%	0.00%
Ed. Protection Acct	1400	8012	1,928,226.00	0.00	0.00	482,056.50	0.00	0.00	482,056.50	0.00	0.00	482,056.50	0.00	0.00	482,056.50	1,928,226.00	0.00
																0.00%	100.00%
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	55.00%	0.00%	0.00%	0.00%	40.00%	0.00%	5.00%	100.00%	0.00%
Local Property Taxes	0000	80??	2,456,472.00	0.00	0.00	0.00	0.00	0.00	1,351,060.00	0.00	0.00	0.00	982,589.00	0.00	122,823.00	2,456,472.00	0.00
				0.00%	6.35%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	15.08%	100.00%	0.00%
Charter Prop Taxes Trfr	0000	8096	(126.00)	0.00	(8.00)	(11.00)	(11.00)	(11.00)	(11.00)	(11.00)	(11.00)	(11.00)	(11.00)	(11.00)	(19.00)	(126.00)	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**15,674,713.00**	**555,451.00**	**555,443.00**	**1,498,158.50**	**1,016,102.00**	**1,016,102.00**	**2,849,218.50**	**1,016,102.00**	**1,016,102.00**	**1,498,158.50**	**1,998,691.00**	**1,016,102.00**	**1,639,082.50**	**15,674,713.00**	**0.00**
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Special Ed-IDEA	3310	8181	215,990.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215,990.00
				0.00%	0.00%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	90.91%	9.09%
Migrant Education	3060	8285	288,816.00	0.00	0.00	26,256.00	26,256.00	26,256.00	26,256.00	26,256.00	26,256.00	26,256.00	26,256.00	26,256.00	26,256.00	262,560.00	26,256.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Migrant-Summer	3061	8285	112,438.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,438.00
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
USDA Equip Grant	5821	8285	27,775.00	0.00	0.00	27,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,775.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other Federal	0000	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
Title I Low Income	3185	8290	764,737.71	0.00	0.00	0.00	0.00	0.00	0.00	191,184.00	0.00	0.00	191,184.00	0.00	191,184.00	573,552.00	191,185.71
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	25.00%	75.00%	25.00%
Carl Perkins	3550	8290	19,559.00	0.00	0.00	0.00	0.00	0.00	0.00	4,890.00	0.00	0.00	4,890.00	0.00	4,890.00	14,670.00	4,889.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	25.00%	75.00%	25.00%
Title II, Part A	4035	8290	125,330.89	0.00	0.00	0.00	0.00	0.00	0.00	31,333.00	0.00	0.00	31,333.00	0.00	31,333.00	93,999.00	31,331.89
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part A (Admin Tr)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part D	4045	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	25.00%	75.00%	25.00%
Title III, Immigrant	4201	8290	15,120.32	0.00	0.00	0.00	0.00	0.00	0.00	3,780.00	0.00	0.00	3,780.00	0.00	3,780.00	11,340.00	3,780.32
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	50.00%	50.00%
Title III, LEP	4203	8290	98,360.31	0.00	0.00	0.00	0.00	0.00	0.00	24,590.00	0.00	0.00	24,590.00	0.00	0.00	49,180.00	49,180.31
				329828000000.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-329828000000.00%	0.00%	100.00%
Medi-Cal LEA Billing	5640	8290	0.00	3,298.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,298.28)	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Gear Up	5819	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			**1,668,127.23**	**3,298.28**	**0.00**	**54,031.00**	**26,256.00**	**26,256.00**	**26,256.00**	**282,033.00**	**26,256.00**	**26,256.00**	**282,033.00**	**26,256.00**	**254,144.72**	**1,033,076.00**	**635,051.23**
				0.00%	0.00%	0.00%	0.00%	20.00%	40.00%	20.00%	0.00%	5.00%	15.00%	0.00%	0.00%	100.00%	0.00%
Mandated Costs	0000	8550	290,482.00	0.00	0.00	0.00	0.00	58,096.40	116,192.80	58,096.40	0.00	14,524.10	43,572.30	0.00	0.00	290,482.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	25.00%	75.00%	25.00%
Unrestricted Lotto	1100	8560	235,936.00	0.00	0.00	0.00	0.00	0.00	0.00	58,984.00	0.00	0.00	58,984.00	0.00	58,984.00	176,952.00	58,984.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Restricted Lottery	6300	8560	74,160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,160.00
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
All Other State	0000	8590	5,852.00	0.00	0.00	0.00	5,852.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,852.00	0.00
				0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.00%	0.00%	0.00%	10.00%	100.00%	0.00%
ASES - Finley	6010	8590	169,552.00	0.00	0.00	127,164.00	0.00	0.00	0.00	0.00	0.00	25,432.80	0.00	0.00	16,955.20	169,552.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Prop 39 Clean Energy	6230	8590	113,252.00	0.00	0.00	0.00	0.00	0.00	113,252.00	0.00	0.00	0.00	0.00	0.00	0.00	113,252.00	0.00
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Career Tech Incentive	6387	8590	424,591.00	0.00	0.00	424,591.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	424,591.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	25.00%	75.00%
Sp Ed Mental Health	6512	8590	65,606.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,401.50	0.00	0.00	0.00	16,401.50	49,204.50
				0.00%	0.00%	0.00%	0.00%	0.00%	68.92%	0.00%	0.00%	0.00%	0.00%	31.08%	0.00%	100.00%	0.00%
Ag Incentive	7010	8590	13,772.00	0.00	0.00	0.00	0.00	0.00	9,491.00	0.00	0.00	0.00	0.00	4,281.00	0.00	13,772.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
College Readiness BG	7338	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	282.90%	100.00%	0.00%
STRS On-Behalf	7690	8590	667,474.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	667,474.00	667,474.00	0.00
TOTAL OTHER STATE		**8500-**	**2,060,677.00**	**0.00**	**0.00**	**551,755.00**	**5,852.00**	**58,096.40**	**238,935.80**	**117,080.40**	**0.00**	**56,358.40**	**102,556.30**	**4,281.00**	**743,413.20**	**1,878,328.50**	**182,348.50**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	130,000.00	0.00	0.00	0.00	0.00	0.00	65,000.00	0.00	0.00	0.00	0.00	65,000.00	0.00	130,000.00	0.00
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
Interest	0000	8660	25,000.00	0.00	0.00	0.00	6,250.00	0.00	0.00	6,250.00	0.00	0.00	6,250.00	0.00	0.00	18,750.00	6,250.00
				0.00%	0.00%	5.00%	0.00%	15.00%	0.00%	15.00%	0.00%	20.00%	0.00%	9.00%	10.00%	74.00%	26.00%
ASES - HMS	6010	8677	149,712.00	0.00	0.00	7,485.60	0.00	22,456.80	0.00	22,456.80	0.00	29,942.40	0.00	13,474.08	14,971.00	110,786.68	38,925.32
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
CCPT Grant	9151	8677	53,316.27	0.00	0.00	0.00	13,329.07	0.00	0.00	13,329.07	0.00	0.00	13,329.07	0.00	0.00	39,987.20	13,329.07
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Misc. Funds (Non RL)	0000	8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				23.96%	10.98%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	8.99%	100.00%	0.00%
All Other Local Rev	0000	8699	6,422.00	1,539.00	705.38	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	577.62	6,422.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
MAA Receipts	0014	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	26.01%	8.00%	8.00%	1.93%	13.96%	0.00%	25.83%	0.00%	12.00%	4.28%	0.00%	100.00%	0.00%
Transportation Receipts	0131	8699	12,500.00	0.00	3,250.66	1,000.00	1,000.00	240.88	1,745.02	0.00	3,229.04	0.00	1,500.00	534.40	0.00	12,500.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Maintenance Receipts	8150	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Local Grants	9010	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Ag Donation Fund	9010	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Microsoft Vouchers	9155	8699	3,312.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,312.42	3,312.42	0.00
				4.59%	4.59%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	8.41%	100.00%	0.00%
Special Ed -State	6500	8792	278,990.00	12,819.00	12,819.00	25,542.00	25,542.00	25,542.00	25,542.00	25,542.00	25,542.00	25,542.00	25,542.00	25,542.00	23,474.00	278,990.00	0.00
TOTAL OTHER LOCAL		**8600-**	**659,252.69**	**14,358.00**	**16,775.04**	**34,427.60**	**46,521.07**	**48,639.68**	**92,687.02**	**67,977.87**	**29,171.04**	**55,884.40**	**47,021.07**	**104,950.48**	**42,335.04**	**600,748.30**	**58,504.39**
INTERFUND TRANSFERS 8910-8929			**0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00**	**0.00**
INTERFUND OR TRAN BORROWING 8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**20,062,769.92**	**573,107.28**	**572,218.04**	**2,138,372.10**	**1,094,731.07**	**1,149,094.08**	**3,207,097.32**	**1,483,193.27**	**1,071,529.04**	**1,636,657.30**	**2,430,301.37**	**1,151,589.48**	**2,678,975.46**	**19,186,865.80**	**875,904.12**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			1.24%	8.09%	8.92%	8.92%	8.92%	8.92%	8.92%	8.92%	8.92%	8.92%	8.92%	8.92%	98.51%	1.49%
Certificated Salaries	1000	8,970,051.00	111,142.28	725,663.36	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	8,836,805.64	133,245.36
			4.64%	5.59%	7.82%	8.22%	9.29%	7.70%	8.14%	9.59%	8.42%	8.54%	8.67%	8.63%	95.25%	4.75%
Classified Salaries	2000	2,781,879.00	128,994.83	155,560.78	217,442.08	228,566.66	258,399.59	214,270.62	226,570.49	266,749.38	234,318.38	237,557.51	241,284.64	240,000.00	2,649,714.96	132,164.04
			2.00%	5.61%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	84.03%	15.97%
Benefits	3000	4,580,128.00	91,500.68	257,086.94	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	3,848,587.62	731,540.38
			3.31%	11.12%	11.20%	8.99%	3.64%	4.07%	3.39%	3.28%	3.22%	3.19%	4.33%	8.16%	67.90%	32.10%
Supplies	4000	1,224,762.38	40,537.03	136,192.09	137,174.55	110,102.40	44,538.99	49,817.23	41,557.23	40,215.88	39,426.25	39,090.85	53,015.53	100,000.00	831,668.03	393,094.35
			9.77%	6.77%	6.91%	6.16%	4.10%	4.81%	5.77%	5.61%	6.79%	4.52%	6.19%	5.14%	72.55%	27.45%
Services/Other Operating	5000	1,944,939.08	190,014.72	131,586.09	134,394.62	119,797.23	79,821.80	93,559.93	112,300.67	109,090.48	132,006.14	87,975.95	120,455.99	100,000.00	1,411,003.62	533,935.46
Subtotal for SACS Reporting Object Codes 4000-5999		3,169,701.46	230,551.75	267,778.18	271,569.17	229,899.63	124,360.79	143,377.16	153,857.90	149,306.36	171,432.39	127,066.80	173,471.52	200,000.00	2,242,671.65	927,029.81
			0.00%	0.00%	0.00%	3.06%	0.00%	0.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.06%	95.94%
Capital Outlay	6000	506,882.00	0.00	0.00	0.00	15,528.75	0.00	0.00	5,076.00	0.00	0.00	0.00	0.00	0.00	20,604.75	486,277.25
			5.00%	5.00%	8.33%	8.33%	8.33%	8.33%	8.33%	9.43%	9.43%	9.43%	9.43%	9.43%	98.79%	1.21%
Transfers to ICOE	7142	82,134.00	4,107.00	4,107.00	6,840.00	6,840.00	6,840.00	6,840.00	6,840.00	7,745.00	7,745.00	7,745.00	7,745.00	7,743.00	81,137.00	997.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
External Transfers	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Interfund Costs	7350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			99.98%	2608.46%	-2608.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	100.00%	0.00%
Debt Service - Interest	7438	460.00	459.93	11,998.93	(11,998.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	460.00	0.00
			100.00%	755.22%	-755.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Debt Service - Principal	7439	11,917.00	11,917.03	90,000.00	(90,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.03)	11,917.00	0.00
			0.00%	0.00%	0.00%	66.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	33.33%	100.00%	0.00%
Interfund Transfers Out	7619	390,000.00	0.00	0.00	0.00	260,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,000.00	390,000.00	0.00
TOTAL DISBURSEMENTS		**20,493,152.46**	**578,673.50**	**1,512,195.19**	**1,543,852.32**	**1,890,835.04**	**1,539,600.38**	**1,514,487.78**	**1,542,344.39**	**1,573,800.74**	**1,563,495.77**	**1,522,369.31**	**1,572,501.16**	**1,727,743.04**	**18,081,898.62**	**2,411,253.84**
NET INCOME		**(430,382.54)**	**(5,566.22)**	**(939,977.15)**	**594,519.78**	**(796,103.97)**	**(390,506.30)**	**1,692,609.54**	**(59,151.12)**	**(502,271.70)**	**73,161.53**	**907,932.06**	**(420,911.68)**	**951,232.42**	**1,104,967.18**	**(1,535,349.72)**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	5,215,198.04	PRIOR YEAR ACTIVITY													
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			2.15%	0.03%	89.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.85%	100.00%	0.00%
Accounts Receiveable	92XX	705,744.20	15,194.94	194.84	634,974.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,380.42	705,744.20	0.00
			0.00%	0.05%	99.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Due From Other Funds	9310	61,246.28	0.00	28.00	61,218.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,246.28	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			90.10%	9.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Accounts Payable	95XX	(296,041.92)	(266,748.27)	(29,293.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(296,041.92)	0.00
			45.60%	26.94%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	100.00%	0.00%
Health/Welfare Holding	9524	(238,851.14)	(108,909.04)	(64,341.04)	(6,560.00)	(6,560.00)	(6,560.00)	(6,560.00)	(6,560.00)	(6,560.00)	(6,560.00)	(6,560.00)	(6,560.00)	(6,561.06)	(238,851.14)	0.00
			1856900000.00%	-6629200000.00%	-11856900000.00%	10000000000.00%	10000000000.00%	-20000000000.00%	10000000000.00%	10000000000.00%	-20000000000.00%	10000000000.00%	10000000000.00%	-3370800000.00%	0.00%	100.00%
Unemployment Holding	9525	0.00	185.69	(662.92)	(1,185.69)	1,000.00	1,000.00	(2,000.00)	1,000.00	1,000.00	(2,000.00)	1,000.00	1,000.00	(337.08)	0.00	0.00
			57004500000000.00%	################	################	################	################	################	################	################	################	################	################	################	0.00%	100.00%
Workers' Comp Holding	9526	0.00	5,700.45	13,142.42	(15,700.45)	10,000.00	10,000.00	(20,000.00)	10,000.00	10,000.00	(20,000.00)	10,000.00	10,000.00	(23,142.42)	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Deferred Revenue	9650	(424,591.00)	0.00	0.00	(424,591.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(424,591.00)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR		**(189,993.58)**	**(354,576.23)**	**(80,932.35)**	**248,155.14**	**4,440.00**	**4,440.00**	**(28,560.00)**	**4,440.00**	**4,440.00**	**(28,560.00)**	**4,440.00**	**4,440.00**	**25,339.86**	**(192,493.58)**	**2,500.00**
ENDING CASH			**4,855,055.59**	**3,834,146.09**	**4,676,821.01**	**3,885,157.04**	**3,499,090.74**	**5,163,140.28**	**5,108,429.16**	**4,610,597.46**	**4,655,198.99**	**5,567,571.04**	**5,151,099.36**	**6,127,671.64**		

Beginning Fund Balance July 1st	5,025,204.45
Change in Fund Balance	(430,382.54)
Unaudited Fund Balance June 30th	4,594,821.91

Estimated Cash @ 6/30/2018	6,127,671.64
Estimated Accounts Receivable @ 6/30/2018	875,904.12
Estimated Accounts Payable @ 6/30/2018	(2,411,253.84)
Estimated Other Assets/Stores @ 6/30/2018	0.00
Revolving Cash @ 6/30/2018	2,500.00
Estimated Ending Fund Balance @ 6/30/2018	4,594,821.92

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	153,012.00	0.00	153,012.00	0.00	0.00	153,012.00
Work in Progress	379,497.00	0.00	379,497.00	1,395,560.00	380,756.00	1,394,301.00
Total capital assets not being depreciated	532,509.00	0.00	532,509.00	1,395,560.00	380,756.00	1,547,313.00
Capital assets being depreciated:						
Land Improvements	2,273,863.00	0.00	2,273,863.00	459,836.00	0.00	2,733,699.00
Buildings	26,528,302.00	0.00	26,528,302.00	0.00	0.00	26,528,302.00
Equipment	1,844,970.00	0.00	1,844,970.00	36,387.00	0.00	1,881,357.00
Total capital assets being depreciated	30,647,135.00	0.00	30,647,135.00	496,223.00	0.00	31,143,358.00
Accumulated Depreciation for:						
Land Improvements	(675,129.00)	74,842.00	(600,287.00)	(107,245.00)	0.00	(707,532.00)
Buildings	(8,572,795.00)	0.00	(8,572,795.00)	(479,007.00)	0.00	(9,051,802.00)
Equipment	(1,607,617.00)	0.00	(1,607,617.00)	(21,536.00)	0.00	(1,629,153.00)
Total accumulated depreciation	(10,855,541.00)	74,842.00	(10,780,699.00)	(607,788.00)	0.00	(11,388,487.00)
Total capital assets being depreciated, net	19,791,594.00	74,842.00	19,866,436.00	(111,565.00)	0.00	19,754,871.00
Governmental activity capital assets, net	20,324,103.00	74,842.00	20,398,945.00	1,283,995.00	380,756.00	21,302,184.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	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	7,842,537.00	0.00	7,842,537.00	1,125,664.00	1,071,802.00	7,896,399.00	185,314.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	4,938,228.00	0.00	4,938,228.00	0.00	145,215.00	4,793,013.00	240,237.00
Capital Leases Payable	228,225.00	0.00	228,225.00	0.00	11,474.00	216,751.00	11,917.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	20,439,104.00	(6,163,019.00)	14,276,085.00	3,152,948.00	0.00	17,429,033.00	0.00
Net OPEB Obligation	33,232.00	(1,987.00)	31,245.00	77,633.00	84,550.00	24,328.00	0.00
Compensated Absences Payable	12,976.00	0.00	12,976.00	0.00	8,621.00	4,355.00	4,355.00
Governmental activities long-term liabilities	33,494,302.00	(6,165,006.00)	27,329,296.00	4,356,245.00	1,321,662.00	30,363,879.00	441,823.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(9,968.71)				
Other Sources/Uses Detail					356.66	394,428.59		
Fund Reconciliation							61,246.28	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	9,968.71	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	10,111.22
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	51,135.06
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	356.66		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	9.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					394,428.59	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
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	9,968.71	(9,968.71)	394,785.25	394,785.25	61,246.28	61,255.28

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	18,518.00	18,518.00	0.0%
3) Other State Revenue		8300-8599	185,188.00	185,189.00	0.0%
4) Other Local Revenue		8600-8799	43,278.38	0.00	-100.0%
5) TOTAL, REVENUES			246,984.38	203,707.00	-17.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	117,568.42	101,345.00	-13.8%
2) Classified Salaries		2000-2999	48,805.54	48,740.00	-0.1%
3) Employee Benefits		3000-3999	48,682.29	53,633.56	10.2%
4) Books and Supplies		4000-4999	6,337.80	6,959.00	9.8%
5) Services and Other Operating Expenditures		5000-5999	7,513.01	8,000.00	6.5%
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	9,968.71	0.00	-100.0%
9) TOTAL, EXPENDITURES			238,875.77	218,677.56	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,108.61	(14,970.56)	-284.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,108.61	(14,970.56)	-284.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,882.04	60,990.65	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,882.04	60,990.65	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,882.04	60,990.65	15.3%
2) Ending Balance, June 30 (E + F1e)			60,990.65	46,020.09	-24.5%
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	13,495.28	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	47,495.37	46,020.09	-3.1%
Adult Ed Programs	0000	9760	*47,495.37*		
Adult Ed Programs	0000	9760		*46,020.09*	
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	78,270.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	162.81		
4) Due from Grantor Government		9290	4,630.00		
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			83,063.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,961.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,111.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,072.74		
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)			60,990.39		

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	18,518.00	18,518.00	0.0%
TOTAL, FEDERAL REVENUE			18,518.00	18,518.00	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	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	176,459.00	176,460.00	0.0%
All Other State Revenue	All Other	8590	8,729.00	8,729.00	0.0%
TOTAL, OTHER STATE REVENUE			185,188.00	185,189.00	0.0%

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	462.31	0.00	-100.0%
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	42,816.07	0.00	-100.0%
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			43,278.38	0.00	-100.0%
TOTAL, REVENUES			246,984.38	203,707.00	-17.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	117,568.42	101,345.00	-13.8%
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			117,568.42	101,345.00	-13.8%
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	48,805.54	48,740.00	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			48,805.54	48,740.00	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	22,667.73	23,353.00	3.0%
PERS		3201-3202	6,330.97	7,570.00	19.6%
OASDI/Medicare/Alternative		3301-3302	5,366.74	5,198.00	-3.1%
Health and Welfare Benefits		3401-3402	10,194.53	13,386.00	31.3%
Unemployment Insurance		3501-3502	197.04	74.56	-62.2%
Workers' Compensation		3601-3602	2,693.52	2,296.00	-14.8%
OPEB, Allocated		3701-3702	1,231.76	1,756.00	42.6%
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			48,682.29	53,633.56	10.2%
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	6,337.80	6,959.00	9.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,337.80	6,959.00	9.8%

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	7,263.01	8,000.00	10.1%
Dues and Memberships		5300	250.00	0.00	-100.0%
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			7,513.01	8,000.00	6.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

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	9,968.71	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,968.71	0.00	-100.0%
TOTAL, EXPENDITURES			238,875.77	218,677.56	-8.5%

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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	18,518.00	18,518.00	0.0%
3) Other State Revenue		8300-8599	185,188.00	185,189.00	0.0%
4) Other Local Revenue		8600-8799	43,278.38	0.00	-100.0%
5) TOTAL, REVENUES			246,984.38	203,707.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		153,173.54	143,669.00	-6.2%
2) Instruction - Related Services	2000-2999		75,733.52	75,008.56	-1.0%
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		9,968.71	0.00	-100.0%
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			238,875.77	218,677.56	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,108.61	(14,970.56)	-284.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,108.61	(14,970.56)	-284.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,882.04	60,990.65	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,882.04	60,990.65	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,882.04	60,990.65	15.3%
2) Ending Balance, June 30 (E + F1e)			60,990.65	46,020.09	-24.5%
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	13,495.28	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	47,495.37	46,020.09	-3.1%
Adult Ed Programs	0000	9760	*47,495.37*		
Adult Ed Programs	0000	9760		*46,020.09*	
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%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6391	Adult Education Block Grant Program	12,887.72	0.00
6392	Adult Education Block Grant Data and Accountability	607.56	0.00
Total, Restricted Balance		13,495.28	0.00

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	831,060.99	834,400.00	0.4%
3) Other State Revenue		8300-8599	55,322.53	64,365.00	16.3%
4) Other Local Revenue		8600-8799	22,559.83	20,000.00	-11.3%
5) TOTAL, REVENUES			908,943.35	918,765.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	314,183.22	282,608.00	-10.0%
3) Employee Benefits		3000-3999	115,703.38	119,244.00	3.1%
4) Books and Supplies		4000-4999	522,232.45	551,700.00	5.6%
5) Services and Other Operating Expenditures		5000-5999	15,695.90	15,850.00	1.0%
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			967,814.95	969,402.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,871.60)	(50,637.00)	-14.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,871.60)	(50,637.00)	-14.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,751.25	157,879.65	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,751.25	157,879.65	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,751.25	157,879.65	-27.2%
2) Ending Balance, June 30 (E + F1e)			157,879.65	107,242.65	-32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,820.91	0.00	-100.0%
Stores		9712	19,170.63	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	135,888.11	107,242.65	-21.1%
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	141,104.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,820.91		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	324.45		
4) Due from Grantor Government		9290	55,818.32		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	19,170.63		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			219,239.28		
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	10,224.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	51,135.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			61,359.63		
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)			157,879.65		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	831,060.99	834,400.00	0.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			831,060.99	834,400.00	0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	55,322.53	64,365.00	16.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			55,322.53	64,365.00	16.3%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,061.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,498.79	20,000.00	-7.0%
TOTAL, OTHER LOCAL REVENUE			22,559.83	20,000.00	-11.3%
TOTAL, REVENUES			908,943.35	918,765.00	1.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	253,557.36	222,639.00	-12.2%
Classified Supervisors' and Administrators' Salaries		2300	60,625.86	59,969.00	-1.1%
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			314,183.22	282,608.00	-10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,013.66	43,813.00	9.5%
OASDI/Medicare/Alternative		3301-3302	23,903.00	21,619.00	-9.6%
Health and Welfare Benefits		3401-3402	41,266.25	44,620.00	8.1%
Unemployment Insurance		3501-3502	372.47	143.00	-61.6%
Workers' Compensation		3601-3602	5,112.43	4,324.00	-15.4%
OPEB, Allocated		3701-3702	5,035.57	4,725.00	-6.2%
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			115,703.38	119,244.00	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,913.43	41,300.00	3.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	482,319.02	510,400.00	5.8%
TOTAL, BOOKS AND SUPPLIES			522,232.45	551,700.00	5.6%

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	210.86	250.00	18.6%
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	2,916.03	3,000.00	2.9%
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	11,230.08	11,250.00	0.2%
Communications		5900	1,338.93	1,350.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,695.90	15,850.00	1.0%
CAPITAL OUTLAY					
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)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			967,814.95	969,402.00	0.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	831,060.99	834,400.00	0.4%
3) Other State Revenue		8300-8599	55,322.53	64,365.00	16.3%
4) Other Local Revenue		8600-8799	22,559.83	20,000.00	-11.3%
5) TOTAL, REVENUES			908,943.35	918,765.00	1.1%
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		967,814.95	969,402.00	0.2%
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			967,814.95	969,402.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(58,871.60)	(50,637.00)	-14.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,871.60)	(50,637.00)	-14.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,751.25	157,879.65	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,751.25	157,879.65	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,751.25	157,879.65	-27.2%
2) Ending Balance, June 30 (E + F1e)			157,879.65	107,242.65	-32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,820.91	0.00	-100.0%
Stores		9712	19,170.63	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	135,888.11	107,242.65	-21.1%
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%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	135,888.11	107,242.65
Total, Restricted Balance		135,888.11	107,242.65

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	24,780.89	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,841.65	0.00	-100.0%
5) TOTAL, REVENUES			42,622.54	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	150,322.92	0.00	-100.0%
6) Capital Outlay		6000-6999	1,361,287.75	1,633,450.34	20.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,054,735.59	24,809.16	-97.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,566,346.26	1,658,259.50	-35.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,523,723.72)	(1,658,259.50)	-34.3%
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	1,090,000.00	0.00	-100.0%
b) Uses		7630-7699	19,508.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,070,492.00	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)			(1,453,231.72)	(1,658,259.50)	14.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,104,006.00	1,658,259.50	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,104,006.00	1,658,259.50	-46.6%
d) Other Restatements		9795	7,485.22	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,111,491.22	1,658,259.50	-46.7%
2) Ending Balance, June 30 (E + F1e)			1,658,259.50	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,658,259.50	0.00	-100.0%
Capital Improvement Projects	0000	9780	*1,633,450.34*		
Debt Service	0000	9780	*24,809.16*		
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	458,938.00		
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	1,489,071.50		
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			1,948,009.50		
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	289,750.00		
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			289,750.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,658,259.50		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	24,780.89	0.00	-100.0%
TOTAL, FEDERAL REVENUE			24,780.89	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,841.65	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,841.65	0.00	-100.0%
TOTAL, REVENUES			42,622.54	0.00	-100.0%

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%
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	4,077.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	146,245.92	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,322.92	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	425,925.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	935,362.75	1,633,450.34	74.6%
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			1,361,287.75	1,633,450.34	20.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	164,735.59	24,809.16	-84.9%
Other Debt Service - Principal		7439	890,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,054,735.59	24,809.16	-97.6%
TOTAL, EXPENDITURES			2,566,346.26	1,658,259.50	-35.4%

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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	1,090,000.00	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,090,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	19,508.00	0.00	-100.0%
(d) TOTAL, USES			19,508.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,070,492.00	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	24,780.89	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,841.65	0.00	-100.0%
5) TOTAL, REVENUES			42,622.54	0.00	-100.0%
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		1,392,783.67	1,633,450.34	17.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,173,562.59	24,809.16	-97.9%
10) TOTAL, EXPENDITURES			2,566,346.26	1,658,259.50	-35.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,523,723.72)	(1,658,259.50)	-34.3%
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	1,090,000.00	0.00	-100.0%
b) Uses		7630-7699	19,508.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,070,492.00	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)			(1,453,231.72)	(1,658,259.50)	14.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,104,006.00	1,658,259.50	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,104,006.00	1,658,259.50	-46.6%
d) Other Restatements		9795	7,485.22	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,111,491.22	1,658,259.50	-46.7%
2) Ending Balance, June 30 (E + F1e)			1,658,259.50	0.00	-100.0%
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	1,658,259.50	0.00	-100.0%
Capital Improvement Projects	0000	9780	*1,633,450.34*		
Debt Service	0000	9780	*24,809.16*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
Total, Restricted Balance		0.00	0.00

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	100,922.33	1,500.00	-98.5%
5) TOTAL, REVENUES			100,922.33	1,500.00	-98.5%
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	220,284.89	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	220,284.89	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,922.33	(218,784.89)	-316.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,922.33	(218,784.89)	-316.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,862.56	218,784.89	85.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,862.56	218,784.89	85.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,862.56	218,784.89	85.6%
2) Ending Balance, June 30 (E + F1e)			218,784.89	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	218,784.89	0.00	-100.0%
Capital Improvement Projects	0000	9780	*218,784.89*		
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	218,358.12		
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	426.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			218,784.89		
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)			218,784.89		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,353.77	1,500.00	10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	99,568.56	0.00	-100.0%
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			100,922.33	1,500.00	-98.5%
TOTAL, REVENUES			100,922.33	1,500.00	-98.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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%
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	220,284.89	New
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	220,284.89	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	220,284.89	New

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					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	100,922.33	1,500.00	-98.5%
5) TOTAL, REVENUES			100,922.33	1,500.00	-98.5%
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	220,284.89	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	220,284.89	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100,922.33	(218,784.89)	-316.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,922.33	(218,784.89)	-316.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,862.56	218,784.89	85.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,862.56	218,784.89	85.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,862.56	218,784.89	85.6%
2) Ending Balance, June 30 (E + F1e)			218,784.89	0.00	-100.0%
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	218,784.89	0.00	-100.0%
Capital Improvement Projects	0000	9780	*218,784.89*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
Total, Restricted Balance		0.00	0.00

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	2,805.00	2,805.00	0.0%
4) Other Local Revenue		8600-8799	419,921.00	450,318.00	7.2%
5) TOTAL, REVENUES			422,726.00	453,123.00	7.2%
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	385,635.00	423,493.00	9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			385,635.00	423,493.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,091.00	29,630.00	-20.1%
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	2,390.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,390.00	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)			39,481.00	29,630.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,461.00	103,942.00	61.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,461.00	103,942.00	61.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,461.00	103,942.00	61.2%
2) Ending Balance, June 30 (E + F1e)			103,942.00	133,572.00	28.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	103,942.00	133,572.00	28.5%
GO Bond Debt Service	0000	9780	*103,942.00*		
GO Bond Debt Service	0000	9780		*133,572.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	103,784.00		
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	167.00		
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			103,951.00		
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	9.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9.00		
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)			103,942.00		

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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,805.00	2,805.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,805.00	2,805.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	384,075.00	412,000.00	7.3%
Unsecured Roll		8612	33,343.00	35,752.00	7.2%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	2,858.00	2,859.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	(355.00)	(293.00)	-17.5%
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			419,921.00	450,318.00	7.2%
TOTAL, REVENUES			422,726.00	453,123.00	7.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	125,000.00	258,493.00	106.8%
Bond Interest and Other Service Charges		7434	260,635.00	165,000.00	-36.7%
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)			385,635.00	423,493.00	9.8%
TOTAL, EXPENDITURES			385,635.00	423,493.00	9.8%

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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,390.00	0.00	-100.0%
(c) TOTAL, SOURCES			2,390.00	0.00	-100.0%
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)			2,390.00	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	2,805.00	2,805.00	0.0%
4) Other Local Revenue		8600-8799	419,921.00	450,318.00	7.2%
5) TOTAL, REVENUES			422,726.00	453,123.00	7.2%
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	385,635.00	423,493.00	9.8%
10) TOTAL, EXPENDITURES			385,635.00	423,493.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,091.00	29,630.00	-20.1%
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	2,390.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,390.00	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)			39,481.00	29,630.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,461.00	103,942.00	61.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,461.00	103,942.00	61.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,461.00	103,942.00	61.2%
2) Ending Balance, June 30 (E + F1e)			103,942.00	133,572.00	28.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	103,942.00	133,572.00	28.5%
GO Bond Debt Service	0000	9780	*103,942.00*		
GO Bond Debt Service	0000	9780		*133,572.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
Total, Restricted Balance		0.00	0.00

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	51,533.25	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	478.17	51,588.00	10688.6%
5) TOTAL, REVENUES			52,011.42	51,588.00	-0.8%
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	226,505.54	409,944.00	81.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			226,505.54	409,944.00	81.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,494.12)	(358,356.00)	105.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	394,428.59	390,000.00	-1.1%
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			394,428.59	390,000.00	-1.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			219,934.47	31,644.00	-85.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,752.73	249,687.20	739.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,752.73	249,687.20	739.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,752.73	249,687.20	739.2%
2) Ending Balance, June 30 (E + F1e)			249,687.20	281,331.20	12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	249,687.20	281,331.20	12.7%
Debt Service Payments	0000	9780	*249,687.20*		
Debt Service Payments	0000	9780		*281,331.20*	
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	224,718.38		
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	24,968.82		
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			249,687.20		
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)			249,687.20		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	51,533.25	0.00	-100.0%
TOTAL, FEDERAL REVENUE			51,533.25	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	478.17	400.00	-16.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	51,188.00	New
TOTAL, OTHER LOCAL REVENUE			478.17	51,588.00	10688.6%
TOTAL, REVENUES			52,011.42	51,588.00	-0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	81,688.33	175,127.00	114.4%
Other Debt Service - Principal		7439	144,817.21	234,817.00	62.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			226,505.54	409,944.00	81.0%
TOTAL, EXPENDITURES			226,505.54	409,944.00	81.0%

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	394,428.59	390,000.00	-1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			394,428.59	390,000.00	-1.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			394,428.59	390,000.00	-1.1%

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	51,533.25	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	478.17	51,588.00	10688.6%
5) TOTAL, REVENUES			52,011.42	51,588.00	-0.8%
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	226,505.54	409,944.00	81.0%
10) TOTAL, EXPENDITURES			226,505.54	409,944.00	81.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(174,494.12)	(358,356.00)	105.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	394,428.59	390,000.00	-1.1%
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			394,428.59	390,000.00	-1.1%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			219,934.47	31,644.00	-85.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,752.73	249,687.20	739.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,752.73	249,687.20	739.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,752.73	249,687.20	739.2%
2) Ending Balance, June 30 (E + F1e)			249,687.20	281,331.20	12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	249,687.20	281,331.20	12.7%
Debt Service Payments	0000	9780	*249,687.20*		
Debt Service Payments	0000	9780		*281,331.20*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
Total, Restricted Balance		0.00	0.00

SACS2017ALL Financial Reporting Software - 2017.2.0
9/7/2017 11:34:51 AM **13-63149-0000000**

Unaudited Actuals
2017-18 Budget
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
51	0000	8660	-293.00

Explanation:This information was provided by the County Assessor's office and was confirmed for accuracy.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
9/7/2017 11:34:19 AM **13-63149-0000000**

Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
51	0000	8660	-355.00

Explanation:This information was provided by the County Assessor's office and was confirmed for accuracy.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.