

HOLTVILLE UNIFIED SCHOOL DISTRICT

2015-16 UNAUDITED ACTUALS
2016-17 FIRST BUDGET REVISION REPORT

August 30, 2016

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____ Date of Meeting: Aug 31, 2016
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

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

For County Office of Education:	For School District:
Norma Fajardo	John-Paul Wells
Name	Name
Senior Director, External Business	Assistant Superintendent
Title	Title
760-312-6585	760-356-2974
Telephone	Telephone
nfajardo@icoe.org	jpwells@husd.net
E-mail Address	E-mail Address

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

Form	Description	Value
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)	56.31%
	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	$9,482,305.51
	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.	$9,482,305.51
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	5.36%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

HOLTVILLE UNIFIED SCHOOL DISTRICT
2015-16 UNAUDITED ACTUALS
2016-17 FIRST BUDGET REVISION
August 30, 2016

Within this packet the Holtville Unified School District presents its 2015-16 Unaudited Actuals Report, as well as its 2016-17 First Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2015-16 school year, adjusted for all known accruals. In addition, this report provides the first large revision to the 2016-17 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)
- Special Reserve Fund for Capital Projects (Form 40)
- 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)
- Summary of Interfund Activities: Est. Actuals (Form SIAA)
- Special Education Maintenance of Effort (Forms SEMA/SEMB)
- Schedule of Capital Assets (Form ASSET)
- Schedule of Long-Term Liabilities (Form DEBT)
- 2016-17 Cashflow Report
- SACS Technical Review Checks

Economic Background

Closing the 2015-16 school year, Education in California has seen another year of high funding, driven primarily by one-time dollars, despite an economy that has shown no true signs of recovery. California State tax collections have been robust over the past few years, spurred on by a high-performing stock market and low interest rates, though recent months have showed signs of slowing revenues. The Governor has expressed his concern of an economic leveling, signaling a return to a "COLA-only" environment that, given current economic conditions, would mean a drastic slow-down in the growth of school revenues. For this reason, the Governor has made his "rainy day fund" a priority, and though his projections do not include a recession forecast in the near term, he still assumes future deficits.

The following are some of the factors for both 2015-16 and 2016-17 provided by the signed State Education Budget that have driven figures within this report:

2015-16

- Gap funding rate of 52.20% (up from 52.56% in the May Revise)
- Cost of living adjustment (COLA) of 1.02%
- One-time discretionary funds to districts ($526 per Average Daily Attendance)

2016-17

- Gap funding rate of 54.18% (down from 54.84% in the May Revise)
- Cost of living adjustment (COLA) of 0.00%
- One-time discretionary funds to districts (approx. $214/ADA)

As can be seen from the above, the fact that State funding is being driven upward by Gap funding and one-time dollars, this poses a real threat to local district budgets, in particular if the temporary boon to the State's coffers dries up, leaving school district budgets 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

Recently plagued by declining enrollment, HUSD hopes to have seen a more leveling trend to student enrollment. October Enrollment (otherwise known as the CBEDS reporting date) in 2015-16 showed a total of 1,585, compared to 1,597 in 2014-15. Despite this small decrease, the District only saw a small dip in its Average Daily Attendance (ADA) figure, from 1,551.76 ADA in 2014-15 to 1,551.48 in 2015-16. The District credits the hard work of its school site attendance staff and the Student Attendance Officer to monitor and address attendance issues, helping HUSD to further

improve attendance rates as part of its listed goals within the LCAP. Due to the strong attendance, the 2016-17 Budget is aided by showing a worst-case scenario of strong ADA as a percentage of the District's enrollment.

CLOSING OUT 2015-16

The primary drive of this report is to provide the District's actual revenues and expenditures for the 2015-16 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 2015-16 Estimated Actuals:

2015-16 GF Unrestricted Revenues	2015-16 Estimated Actuals	2015-16 Unaudited Actuals	Variance	Explanation
LCFF State Aid	9,827,760	9,792,771	(34,989)	State Aid increased due to increased local property tax collections beyond original budget
Education Protection Account	2,119,909	2,102,173	(17,736)	EPA account decreased to reflect most current estimates by the ICOE LCFF calculator worksheet
LCFF State Aid - PY	-	(2,509)	(2,509)	PY adjustments were made when the 2014-15 LCFF calculations were re-certified by the State and reflect overpayment made to the District at 2014-15 year-end
LCFF - Local Prop Taxes	2,391,241	2,462,435	71,194	Local property taxes collected, and as provided in the Imperial County Tax Assessor's Annual Report, showed strong collections in 2015-16 beyond original estimates
LCFF Transfers (Ad Ed)	(52,500)	(52,500)	-	No change
Federal Revenue	23,695	25,909	2,214	The change in Federal Revenue represents receipt of Federal reimbursement for Advanced Placement testing
Other State Revenue (Non-RL)	1,100,553	1,137,972	37,419	The increase in State Revenues is due to increased Lotto receipts (both prior and current year = +$33,200) and State apportionments for testing (+$4,200)
Local Revenue	116,797	148,863	32,066	Local revenues increased largely due to increased interest revenue (+$4,400), transportation billings (+$4,900), cancelled payments (+$12,200), and other local revenues such as reimbursements and donations (+$10,400)

Interfund Transfers In	-	-	-	No change
UR Contributions to Restricted	(1,040,966)	(1,017,672)	23,294	GF UR contributions to Restricted were less than expected in 2015-16. Contributions made to Special Ed were approximately $13,900 less than budgeted and Maintenance was approximately $9,400 less than expected
Total 2015-16 GF UR Revenues	**14,486,489**	**14,597,443**	**110,954**	

As for **2015-16 GF UR Expenses**, below are variances from estimates to actuals:

2015-16 GF Unrestricted Expenditures	2015-16 Estimated Actuals	2015-16 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	6,947,626	7,018,369	70,743	HTA Bargaining Unit Salaries (objects 1100 and 1200) went over-budget to account for some shifting from Restricted to LCAP Supplemental/Concentration funding (+$38,000), Certif Sub expenses were higher than anticipated due to maternity leaves and unfilled HMS position (+$42,000), Extra Duty was under budget due to unused tutoring and stipend amounts (-$17,000), and Certif Mgmt (1300s) was slightly over budget to account for additional help in the Athletics Dept to start the school year (+$7,500).
Classified Salary Expense	1,985,577	1,918,907	(66,670)	CSEA Bargaining Unit Salaries were significantly under budget due to unfilled operations positions (-$38,000), savings on new hires (-$35,000), and yard-duty assistance was over budget (+$6,000)
Employee Benefits	2,729,991	2,598,474	(131,517)	Employee Benefits overall were under budget: STRS/PERS employer contribution rates (-$32,000), payroll taxes (i.e. Soc Sec, Medicare = -$9,400), H/W insurance due to unfilled positions (-$113,000), SUI/WC/OPEB (+$23,200)

Materials/Supplies	622,020	484,480	(137,540)	Materials and supplies expense was far under budget due primarily to unspent budgets. For example, the Dist office (-$7,200), Transportation (-$28,000), HMS Band Uniforms have been ordered but not received (-$27,500), textbooks were over budgeted (-$22,900), and site/department budgets went unspent (-$52,000)
Travel/Professional Services	1,187,102	1,074,371	(112,731)	Travel/Training budgets went unexpended (-$17,000), utilities expense came in under budget (-$27,000), leases under expended (-$8,000), consulting services (-$40,000) were under budget, and communications were under budget due to E-Rate rebates (-$21,000)
Depreciable Assets/Improvements	51,950	5,100	(46,850)	One-time LCAP expenditures were included in the 2015-16 budget that were not expended - video cameras (-$42,000) along with snack bar project that was under budget (-$5,000)
Transfers to ICOE/IVROP	73,148	83,192	10,044	Additional cost for out-of-County student housed by Orange County Office of Ed (+$7,000), as well as increased Imperial County Office Special Education Transfer expenditures for higher LCFF (+$3,000)
Indirect Cost Recovery	(55,531)	(69,912)	(14,381)	More indirect dollars were able to be claimed on categorical programs than was originally budgeted, which corresponds to savings on the UR side of the budget.
Debt Service	12,378	12,377	(1)	Change reflects small rounding between budget and actuals
Interfund Transfers - Out	60,000	60,000	-	No change.
Total 2015-16 GF UR Expenditures	**13,614,261**	**13,185,359**	**(428,902)**	

Looking at **2015-16 GF Restricted Revenues**, the following table illustrates the revenue variances between the Estimated Actuals Budget and the Unaudited Actuals:

GF Restricted Revenues	2015-16 Estimated Actuals	2016-17 July 1 Budget	Variance	Explanation
Federal Revenue	1,382,575	1,275,124	(107,451)	The drop in Federal Revenues in2015-16 is due to unspent Federal Revenues that are deferred to 2016-17 (i.e. Title I = -$30,000, Title IIA = -$56,000, Title III = -$29,000), but have been partially offset by one-time MediCal funds (+$6,000)
Other State Revenue (Non-RL)	434,848	1,045,915	611,067	The large increase is the recognition of previously unbudgeted State Revenues such as prior year Restricted Lotto (+$19,000), a new Career Tech Incentive Grant (+$113,000), increased Sp Ed Mental Health funds (+$2,000), and the new required recognition of the State's STRS on-behalf contribution (+$477,000)
Local Revenue	792,222	721,326	(70,896)	The large drop in Local Revenues is due to deferred revenues from the Cal Career Pathways Trust (-$68,000), and a downward adjustment to Sp Ed AB602 funds disbursed by the IC SELPA (-$11,000). These downward adjustments were slightly offset by increased Microsoft Voucher funds from prior year claims (+$5,400) and small increase in RDA funds received (+$3,600)
UR Contributions to Restricted	1,040,966	1,017,672	(23,294)	GF UR contributions to Restricted were less than expected in 2015-16. Contributions made to Special Ed were approximately $13,900 less than budgeted and Maintenance was approximately $9,400 less than expected
Total GF Restricted Revenues	**3,650,610**	**4,060,036**	**409,426**	

Variances to the **2015-16 General Fund Restricted Expenses** between budget and actuals are summarized in the graph below:

GF Restricted Expenditures	2015-16 Estimated Actuals	2015-16 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	1,301,486	1,237,140	(64,346)	HTA Bargaining Unit Salaries (objects 1100 and 1200) performed under budget due to shift in position to LCAP Supp/Conc funds (-$60,000), Certif Subs/Extra Duty budgets went slightly over budget (-$7,000), and Certif Mgmt (1300s) went slight over budget due to addition of additional summer school principal in June 2016 (+$3,000).
Classified Salary Expense	605,168	617,719	12,551	CSEA Bargaining Unit Salaries went over budget in the Instructional Assistants (+$15,000), but slightly under budget in Operations and Work Study students (-$3,000)
Employee Benefits	477,093	940,276	463,183	Employee Benefits show a drastic expenditure over budget due the newly required recognition of the State's On-Behalf payments toward the STRS retirement system. This caused STRS/PERS employer contribution rates to go over budget (+$460,600), however recall that State revenues recognized above went up as well. Payroll taxes (i.e. Soc Sec, Medicare) were over budget (+$4,100), H/W insurance was under budget (-$18,200), SUI/WC/OPEB (+$16,700)
Materials/Supplies	510,949	417,353	(93,596)	Materials and supplies expense was far under budget due primarily to unspent budgets. For example, MediCal Billing dolalrs were not spent (-$28,000) and site/department budgets went unspent (-$87,000). These were partially offset by shifting ASES program over expenditures in materials and supplies (+$21,000)

Travel/Professional Services	717,976	379,855	(338,120)	Travel/Training budgets went unexpended (-$104,000), leases underexpended (-$2,000), and consulting services (-$232,000) were under budget. The vast majority of these funds were budgeted in new grants such as CCPT, CTEIG, and Educator Effectiveness and will be carried over into 2016-17
Equipment	71,500	28,350	(43,150)	Maintenance Department Equipment expense was under budget (-$14,000), and all the equipment for the CCPT grant has not yet been purchased causing it to be under budget as well (-$29,000)
Indirect Cost Recovery	48,136	62,523	14,387	More indirect dollars were able to be claimed on categorical programs than was originally budgeted, which corresponds to an increased cost on the Restricted side of the budget.
Interfund Transfers Out	137,121	137,121	-	No Change
Total GF Restricted Expenditures	**3,869,429**	**3,820,337**	**(49,092)**	

For the **2015-16 Bottom Line**, GF UR Budget has closed +$1,412,084 in the black. Knowing this, **the total reserve level at June 30, 2016 sits at 26.64%**. However, in examining the District's reserves, one must keep in mind several large factors:

1) The bulk of this large increase is provided by one-time funds, namely 2015-16 Mandated Cost settle-up payments (approximately $877,000).

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 future.

3) The District settled with both of its bargaining units to provide large, one-time off-schedule bonuses to be paid in 2016-17 (approximately $345,000).

Knowing these factors, here is a breakdown of the HUSD reserve balance:

- $2,500 to the Revolving Cash Account (roughly 0.01%)
- $510,171 to the state-mandated 3% minimum reserve level
- $344,550 to one-time bargaining unit settlements in 2016-17 (roughly 2.03%)
- $3,673,598 to Future Deficit Reduction/Capital Improvements (roughly 21.60%)

The increase in fund balance is higher than what was reported in the recent 2016-17 July 1 Budget Adoption/2015-16 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 2015-16 figures where expenses were budgeted, but did not materialize for either part or the full year.

THE 2016-17 BUDGET

The chart below provides a summary of the variances in **2016-17 General Fund UR Revenues** between the July 1 Adoption and the current revision.

2016-17 GF Unrestricted Revenues	2016-17 July 1 Budget	2016-17 First Budget Revision	Variance	Explanation
LCFF State Aid	10,753,335	10,687,680	(65,655)	State Aid decreased due to revised local property tax projections
Education Protection Account	2,038,249	2,039,801	1,552	EPA account increased slightly to reflect most current estimates by the ICOE LCFF calculator worksheet
LCFF State Aid - PY	-	-	-	No change
LCFF - Local Prop Taxes	2,346,374	2,417,478	71,104	Local property taxes increased due to higher than expected collections in 2015-16 that are being used as the new assumption for 2016-17
LCFF Transfers (Ad Ed)	-	-	-	No change
Federal Revenue	-	-	-	No change
Other State Revenue (Non-RL)	285,101	615,757	330,656	The large increase in Other State Revenues reflects the addition of one-time discretionary funds added to the State's final budget after the District issued its July 1 Budget Adoption. These one-time funds are in the form of Mandated Cost settle-up funds and are projected at $214/ADA
Local Revenue	24,800	56,255	31,455	Local revenues budgets for 2016-17 have increased to account for upward Interest earnings projections (+$5,000) and donation amounts received from the Imperial County Board of Supervisors (+$26,000)

Interfund Transfers In	-	-	-	No change
UR Contributions to Restricted	(1,162,892)	(1,171,386)	(8,494)	GF UR contributions to Restricted have been budgeted upward (-$8,500) to reflect the need for more funds to Sp Ed accounts
Total 2016-17 GF UR Revenues	**14,284,967**	**14,645,585**	**360,618**	

The following table shows the variances to **2016-17 GF UR Expenses**:

2016-17 GF Unrestricted Expenditures	2016-17 July 1 Budget	2016-17 First Budget Revision	Variance	Explanation
Certificated Salary Expense	7,445,259	7,476,761	31,502	Certificated Bargaining Unit Salary Expense (Objects 1100/1200) increased sharply (+$105,000) reflecting the shifting of support staff (i.e. counselors) to the Certificated LCAP Supp/Conc budgets, subs/stipends increased (+$34,000) to cover increased sub costs and tutoring opportunities, while Administrator Salary Expense has dropped dramatically to account for loss of 1 Admin (-$108,000)
Classified Salary Expense	2,035,174	2,045,578	10,404	Instructional aide budget increased further LCAP goals (+$54,000), as did yard duty supervision (+$5,000), but were offset by loss of support salary expense that was decreased to reflect shift of Student Attendance Officer to Certificated staff (-$48,000)
Employee Benefits	2,975,115	2,969,758	(5,357)	Payroll taxes and retirement budgets decreased (-$6,800), offset by h/w benefit correction (+$1,300)
Materials/Supplies	612,940	633,386	20,446	District materials budgets increased to account for expenditures tied to donations received (+$12,700) as well as increased school site department budgets (+$7,700)
Travel/Professional Services	1,221,154	1,219,924	(1,230)	District site budgets have decreased slightly during small shifts in budget priorities (-$1,200)

Depreciable Assets/Improvements	30,000	45,530	15,530	Equipment budget expense increased to account for expenditures tied to donations received (+$16,000)
Transfers to ICOE (County Sp Ed)	80,456	80,456	-	No change since prior budget adoption
Indirect Cost Recovery	(47,411)	(69,843)	(22,432)	Additional allowable indirect due to added carryover funds
Debt Service	12,378	12,378	-	No change since prior budget adoption
Interfund Transfers - Out	260,000	260,000	-	No change since prior budget adoption
Total 2016-17 GF UR Expenditures	**14,625,065**	**14,673,928**	**48,863**	

The following chart represents the variances in the **2016-17 GF Restricted Revenues** between Adoption and the current revision:

2016-17 GF Restricted Revenues	2016-17 July 1 Budget	2016-17 First Budget Revision	Variance	Explanation
Federal Revenue	1,264,995	1,450,022	185,027	Increase from budget adoption is due to inclusion of deferred revenues in Title I, IIA, III (+$191,000) and an increase in C Perkins (+$1,500), offset slightly by a decrease in projected Sp Ed Federal funds (-$7,700)
Other State Revenue	280,039	388,219	108,180	Increase from budget adoption is due to inclusion of deferred revenues from the new CTEIG (+$94,000) and an increase in Sp Ed MH funds (+$2,000), as well as recognition of previously unbudgeted Ag Incentive funds (+$12,000)
Local Revenue	593,252	658,213	64,961	Increase from budget adoption is due to inclusion of unrecognized carryover funds from the new CCPT grant (+$68,000), offset by a small decrease in AB602 Sp Ed funds (-$3,000)
UR Contributions to Restricted	1,162,892	1,171,386	8,494	Additional funds to cover total loss to Sp Ed revenues
Total 2016-17 GF Restricted Revenues	**3,301,178**	**3,667,841**	**366,663**	

The following table provides the variances in **2016-17 GF Restricted Expenses** between the Adopted Budget and the current revision:

2016-17 GF Restricted Expenditures	2016-17 July 1 Budget	2016-17 First Budget Revision	Variance	Explanation
Certificated Salary Expense	1,329,747	1,444,639	114,892	Teacher Expense budget increased to reflect additional CTE instructor as part of CTEIG (+$51,000) and additional day of intervention support (+$22,000), subs/stipends increased (+$42,000) to cover increased sub costs and increase summer school/tutoring budget
Classified Salary Expense	643,894	617,231	(26,663)	Support salaries decreased (-$27,000) to reflect elimination of temporary maintenance workers
Employee Benefits	516,709	543,091	26,382	Payroll taxes and retirement budgets increased (+$15,000) along with h/w benefit corrections (+$11,000)
Materials/Supplies	297,871	463,632	165,761	District materials budgets increased significantly due to the carryover funds in Title I (+$11,000), Title III (+$13,000), LEA MediCal (+$37,000), Restricted Lotto (+$40,000), CTEIG (+$16,000), local Ag funds (+$10,000), CCPT grant (+$22,000), and MS Carryover (+$7,000). In addition Ag Voc Ed funds were previously ommitted (+$10,000), along with updates to C Perkins (+$3,000) and Title IIA (-$3,000)
Travel/Professional Services	363,479	582,352	218,873	District conferences/services budgets increased significantly due to the carryover funds in Title I (+$18,000), Title IIA (+$39,000), Title III (+$19,000), LEA MediCal (+$23,000), Educator Effectiveness Grant (+$100,000), CTEIG (+$5,000), CCPT grant (+$16,000). In addition Ag Voc Ed funds were previously ommitted (+$2,000), along with an update to C Perkins (-$2,000)

Depreciable Assets/Improvements	-	299,852	299,852	District capital outly budgets increased significantly due to the carryover funds in Prop 39 Green Energy Projects Grant (+$232,000), CTEIG (+$5,000), CCPT grant (+$29,000). In addition Maintenance Capital Outlay was omitted from the Budget Adoption (+$34,000)
Indirect Cost Recovery	39,478	61,910	22,432	Additional allowable indirect due to added carryover funds
Interfund Transfers Out	110,000	113,652	3,652	Small change in budget represents a greater than expected amount of RDA facilities funds received in 2015-16
Total 2016-17 GF Restricted Expenditures	**3,301,178**	**4,126,359**	**825,181**	

ENDING FUND BALANCES

For the 2016-17 Budget in this revision, HUSD expects its UR GF to be in the red by ($28,343). If this occurs, **the total UR GF reserve is estimated to equal 23.94% at June 30, 2017**. This balance can be viewed as containing:

- $2,500 to the Revolving Cash Account (roughly 0.01%)
- $564,009 equals the state-mandated 3% minimum reserve level
- $3,935,967 to Future Deficit Reduction/ Capital Improvements (roughly 20.94%)

The small deficit listed above is projected to occur mainly because of the 2016-17 bargaining unit one-time bonus paid in July of 2017. That amount, approximately $345,000 in one-time expense, coupled with the deficit and the one-time discretionary grant show that the District would be projecting approximately a balanced budget in 2016-17. Going forward, the District will need to maintain a close eye on this balance to ensure that future, sizeable deficits are avoided.

Finally, it is important to note that the 2016-17 numbers are only estimates, based upon the 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 2014. In addition, actual figures for 2015-16 will undergo the annual independent audit, which will be presented in either December 2014 or January 2015.

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 has recently returned through a consortium funding model, and will service basic Adult Education and ESL programs. In addition, there are three Federally-funded programs that continue to operate. The 2015-16 Unaudited Actuals ending balance is $52,882. The 2016-17 Budget ending balance, is projected to be $40,790.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2015-16 Unaudited Actuals ending balance is $216,751. The projected ending balance in the 2016-17 Budget is estimated to be $164,139.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the general obligation bonds sold by the District under the authority of the 2003 City of Holtville election. In addition, the Fund also houses the Certificate of Participation (COP) issued by the District in 2011-12 under the Qualified School Construction Bond (QSCB) Program. The bond funds have contributed to the District-wide construction projects, while the COP has funded construction expenses at HHS (i.e. field lighting and sports courts). 2015-16 also saw activity in this fund as the District issued a new COP in the amount of $3 million. The 2015-16 Unaudited Actuals ending balance is $3,104,006. The District will explore using these funds on capital facility projects during the 2016-17 school year, and has budgeted the fund down to zero by 6/30/17.

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 2015-16 Unaudited Actuals ending balance is $117,863. The budgeted ending balance in the 2016-17 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.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY FUND

Fund 400 held the revenues and expenditures collected by the District to purchase and construct its new scoreboard at the HHS football field in 2010. The 2015-16 Unaudited Actuals ending balance was a nominal amount of $357. The District will explore using these funds on capital facility projects from the 2016-17 Budget.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is operated on the District's books, but is run by the Imperial County Tax Assessor's Office. This fund tracks the tax receipts, then makes principal and interest payments to the District's General Obligation Bonds that were sold. The Unaudited Actuals ending balance for 2015-16 is $64,461 and is currently budgeted to close at $0 in 2016-17, utilizing the minimum tax collections required by the Imperial County Assessor's Office and the maximum needed to pay the annual debt obligations of the District's General Obligation Bonds.

THE DEBT SERVICE FUND

The Debt Service Fund serves to issue payments for the 2006-07 COP issuance, as well as the 2007-08 Qualified Zone Academy Bond (QZAB) issuance, the 2011-12 QSCB issuance, and future payments for the 2015-16 COP issuance. The 2015-16 Unaudited Actuals ending balance is $29,753. The projected ending balance for the 2016-17 Budget is $224,788.

IN CLOSING

It is the recommendation of the Holtville Unified School District that the Governing Board approve the 2015-16 Unaudited Actuals Report and adopt the 2016-17 First 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	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	14,302,370.22	0.00	14,302,370.22	15,144,959.00	0.00	15,144,959.00	5.9%
2) Federal Revenue		8100-8299	25,908.72	1,275,123.64	1,301,032.36	0.00	1,450,022.44	1,450,022.44	11.5%
3) Other State Revenue		8300-8599	1,137,971.91	1,045,914.74	2,183,886.65	615,757.00	388,219.00	1,003,976.00	-54.0%
4) Other Local Revenue		8600-8799	148,863.37	721,326.13	870,189.50	56,255.00	658,213.38	714,468.38	-17.9%
5) TOTAL, REVENUES			15,615,114.22	3,042,364.51	18,657,478.73	15,816,971.00	2,496,454.82	18,313,425.82	-1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,018,369.24	1,237,139.86	8,255,509.10	7,476,761.00	1,444,639.00	8,921,400.00	8.1%
2) Classified Salaries		2000-2999	1,918,906.81	617,718.91	2,536,625.72	2,045,578.00	617,231.00	2,662,809.00	5.0%
3) Employee Benefits		3000-3999	2,598,474.12	940,275.77	3,538,749.89	2,969,758.00	543,091.00	3,512,849.00	-0.7%
4) Books and Supplies		4000-4999	484,480.35	417,353.42	901,833.77	633,386.01	463,631.77	1,097,017.78	21.6%
5) Services and Other Operating Expenditures		5000-5999	1,074,371.16	379,855.29	1,454,226.45	1,219,924.00	582,351.95	1,802,275.95	23.9%
6) Capital Outlay		6000-6999	5,100.00	28,349.66	33,449.66	45,530.00	299,852.00	345,382.00	932.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	95,569.42	0.00	95,569.42	92,834.00	0.00	92,834.00	-2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(69,912.16)	62,523.27	(7,388.89)	(69,843.00)	61,910.00	(7,933.00)	7.4%
9) TOTAL, EXPENDITURES			13,125,358.94	3,683,216.18	16,808,575.12	14,413,928.01	4,012,706.72	18,426,634.73	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,489,755.28	(640,851.67)	1,848,903.61	1,403,042.99	(1,516,251.90)	(113,208.91)	-106.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	137,120.95	197,120.95	260,000.00	113,652.08	373,652.08	89.6%
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	(1,017,671.55)	1,017,671.55	0.00	(1,171,386.15)	1,171,386.15	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,077,671.55)	880,550.60	(197,120.95)	(1,431,386.15)	1,057,734.07	(373,652.08)	89.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,412,083.73	239,698.93	1,651,782.66	(28,343.16)	(458,517.83)	(486,860.99)	-129.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,118,734.83	218,818.91	3,337,553.74	4,530,818.57	458,517.83	4,989,336.40	49.5%
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)			3,118,734.83	218,818.91	3,337,553.74	4,530,818.57	458,517.83	4,989,336.40	49.5%
d) Other Restatements		9795	0.01	(0.01)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,118,734.84	218,818.90	3,337,553.74	4,530,818.57	458,517.83	4,989,336.40	49.5%
2) Ending Balance, June 30 (E + F1e)			4,530,818.57	458,517.83	4,989,336.40	4,502,475.41	0.00	4,502,475.41	-9.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	458,517.83	458,517.83	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	4,528,318.57	0.00	4,528,318.57	4,499,975.41	0.00	4,499,975.41	-0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,777,427.90	194,946.94	4,972,374.84				
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	115,562.29	552,674.22	668,236.51				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	412.43	0.00	412.43				
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			4,895,902.62	747,621.16	5,643,523.78				
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	365,084.05	189,746.93	554,830.98				
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	99,356.41	99,356.41				
6) TOTAL, LIABILITIES			365,084.05	289,103.34	654,187.39				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,530,818.57	458,517.82	4,989,336.39				

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	9,792,771.00	0.00	9,792,771.00	10,687,680.00	0.00	10,687,680.00	9.1%
Education Protection Account State Aid - Current Year		8012	2,102,173.00	0.00	2,102,173.00	2,039,801.00	0.00	2,039,801.00	-3.0%
State Aid - Prior Years		8019	(2,509.00)	0.00	(2,509.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	31,745.62	0.00	31,745.62	31,746.00	0.00	31,746.00	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	2,922,813.79	0.00	2,922,813.79	2,922,814.00	0.00	2,922,814.00	0.0%
Unsecured Roll Taxes		8042	328,806.75	0.00	328,806.75	328,807.00	0.00	328,807.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	16,452.21	0.00	16,452.21	16,452.00	0.00	16,452.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(882,341.00)	0.00	(882,341.00)	(882,341.00)	0.00	(882,341.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	44,868.68	0.00	44,868.68	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	178.35	0.00	178.35	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(89.18)	0.00	(89.18)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			14,354,870.22	0.00	14,354,870.22	15,144,959.00	0.00	15,144,959.00	5.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(52,500.00)		(52,500.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,302,370.22	0.00	14,302,370.22	15,144,959.00	0.00	15,144,959.00	5.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	224,809.85	224,809.85	0.00	224,809.85	224,809.85	0.0%
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	23,694.72	0.00	23,694.72	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	420,784.44	420,784.44	0.00	426,423.00	426,423.00	1.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		431,791.57	431,791.57		519,858.92	519,858.92	20.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		100,045.37	100,045.37		157,840.71	157,840.71	57.8%
NCLB: Title III, Immigrant Education Program	4201	8290		4,069.01	4,069.01		13,366.72	13,366.72	228.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		37,956.11	37,956.11		88,164.24	88,164.24	132.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		13,979.07	13,979.07		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		19,581.12	19,581.12		19,559.00	19,559.00	-0.1%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,214.00	22,107.10	24,321.10	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			25,908.72	1,275,123.64	1,301,032.36	0.00	1,450,022.44	1,450,022.44	11.5%
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	876,648.00	0.00	876,648.00	389,517.00	0.00	389,517.00	-55.6%
Lottery - Unrestricted and Instructional Materials		8560	247,192.27	85,823.97	333,016.24	226,240.00	61,808.00	288,048.00	-13.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		155,268.00	155,268.00		155,268.00	155,268.00	0.0%
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		113,252.00	113,252.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		93,978.00	93,978.00	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	14,131.64	691,570.77	705,702.41	0.00	77,165.00	77,165.00	-89.1%
TOTAL, OTHER STATE REVENUE			1,137,971.91	1,045,914.74	2,183,886.65	615,757.00	388,219.00	1,003,976.00	-54.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 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	123,652.08	123,652.08	0.00	110,000.00	110,000.00	-11.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of 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	25,421.70	0.00	25,421.70	25,000.00	0.00	25,000.00	-1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	205,994.62	205,994.62	0.00	205,271.38	205,271.38	-0.4%
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 (50%) Adjustment		8691	89.18	0.00	89.18	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	123,352.49	48,737.24	172,089.73	31,255.00	0.00	31,255.00	-81.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	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		342,942.19	342,942.19		342,942.00	342,942.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			148,863.37	721,326.13	870,189.50	56,255.00	658,213.38	714,468.38	-17.9%
TOTAL, REVENUES			15,615,114.22	3,042,364.51	18,657,478.73	15,816,971.00	2,496,454.82	18,313,425.82	-1.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,657,683.03	1,000,423.25	6,658,106.28	6,133,944.00	1,197,789.00	7,331,733.00	10.1%
Certificated Pupil Support Salaries		1200	499,989.80	164,020.70	664,010.50	595,715.00	177,876.00	773,591.00	16.5%
Certificated Supervisors' and Administrators' Salaries		1300	715,298.41	72,695.91	787,994.32	595,003.00	68,974.00	663,977.00	-15.7%
Other Certificated Salaries		1900	145,398.00	0.00	145,398.00	152,099.00	0.00	152,099.00	4.6%
TOTAL, CERTIFICATED SALARIES			7,018,369.24	1,237,139.86	8,255,509.10	7,476,761.00	1,444,639.00	8,921,400.00	8.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	156,206.53	285,639.37	441,845.90	212,272.00	307,130.00	519,402.00	17.6%
Classified Support Salaries		2200	886,568.56	182,739.14	1,069,307.70	962,324.00	154,154.00	1,116,478.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	187,045.00	70,018.00	257,063.00	189,030.00	70,018.00	259,048.00	0.8%
Clerical, Technical and Office Salaries		2400	537,189.44	2,492.82	539,682.26	528,277.00	3,718.00	531,995.00	-1.4%
Other Classified Salaries		2900	151,897.28	76,829.58	228,726.86	153,675.00	82,211.00	235,886.00	3.1%
TOTAL, CLASSIFIED SALARIES			1,918,906.81	617,718.91	2,536,625.72	2,045,578.00	617,231.00	2,662,809.00	5.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	723,707.56	598,678.63	1,322,386.19	912,030.00	168,334.00	1,080,364.00	-18.3%
PERS		3201-3202	211,195.54	58,880.61	270,076.15	289,875.00	82,612.00	372,487.00	37.9%
OASDI/Medicare/Alternative		3301-3302	246,134.14	66,510.77	312,644.91	268,248.00	65,431.00	333,679.00	6.7%
Health and Welfare Benefits		3401-3402	1,157,583.21	167,069.49	1,324,652.70	1,269,063.00	191,953.00	1,461,016.00	10.3%
Unemployment Insurance		3501-3502	12,339.24	2,089.98	14,429.22	4,765.00	1,030.00	5,795.00	-59.8%
Workers' Compensation		3601-3602	140,969.53	29,854.86	170,824.39	155,922.00	33,731.00	189,653.00	11.0%
OPEB, Allocated		3701-3702	57,052.90	17,191.43	74,244.33	20,374.00	0.00	20,374.00	-72.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	49,492.00	0.00	49,492.00	49,481.00	0.00	49,481.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,598,474.12	940,275.77	3,538,749.89	2,969,758.00	543,091.00	3,512,849.00	-0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	13,880.13	13,880.13	0.00	4,200.00	4,200.00	-69.7%
Books and Other Reference Materials		4200	45,042.71	49,996.52	95,039.23	62,500.00	67,824.38	130,324.38	37.1%
Materials and Supplies		4300	411,480.63	314,015.19	725,495.82	538,625.01	357,352.23	895,977.24	23.5%
Noncapitalized Equipment		4400	27,957.01	39,461.58	67,418.59	32,261.00	34,255.16	66,516.16	-1.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			484,480.35	417,353.42	901,833.77	633,386.01	463,631.77	1,097,017.78	21.6%
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	35,452.49	68,001.69	103,454.18	75,704.00	239,890.95	315,594.95	205.1%
Dues and Memberships		5300	16,482.82	280.00	16,762.82	16,300.00	0.00	16,300.00	-2.8%
Insurance		5400 - 5450	105,242.11	0.00	105,242.11	105,250.00	0.00	105,250.00	0.0%
Operations and Housekeeping Services		5500	506,917.93	16,380.00	523,297.93	534,000.00	10,500.00	544,500.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,661.99	117,303.65	165,965.64	56,636.00	118,146.00	174,782.00	5.3%
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	350,097.04	177,813.02	527,910.06	399,534.00	212,988.00	612,522.00	16.0%
Communications		5900	11,516.78	76.93	11,593.71	32,500.00	827.00	33,327.00	187.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,074,371.16	379,855.29	1,454,226.45	1,219,924.00	582,351.95	1,802,275.95	23.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	2015-16 Unaudited Actuals Restricted (B)	2015-16 Unaudited Actuals Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	2016-17 Budget Restricted (E)	2016-17 Budget 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	5,100.00	0.00	5,100.00	0.00	231,995.00	231,995.00	4448.9%
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	0.00	28,349.66	28,349.66	45,530.00	67,857.00	113,387.00	300.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,100.00	28,349.66	33,449.66	45,530.00	299,852.00	345,382.00	932.5%
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	83,192.46	0.00	83,192.46	80,456.00	0.00	80,456.00	-3.3%
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%
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	1,329.17	0.00	1,329.17	903.00	0.00	903.00	-32.1%
Other Debt Service - Principal		7439	11,047.79	0.00	11,047.79	11,475.00	0.00	11,475.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			95,569.42	0.00	95,569.42	92,834.00	0.00	92,834.00	-2.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(62,523.27)	62,523.27	0.00	(61,910.00)	61,910.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(7,388.89)	0.00	(7,388.89)	(7,933.00)	0.00	(7,933.00)	7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(69,912.16)	62,523.27	(7,388.89)	(69,843.00)	61,910.00	(7,933.00)	7.4%
TOTAL, EXPENDITURES			13,125,358.94	3,683,216.18	16,808,575.12	14,413,928.01	4,012,706.72	18,426,634.73	9.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	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	60,000.00	137,120.95	197,120.95	260,000.00	113,652.08	373,652.08	89.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	137,120.95	197,120.95	260,000.00	113,652.08	373,652.08	89.6%
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%
(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	(1,017,671.55)	1,017,671.55	0.00	(1,171,386.15)	1,171,386.15	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			(1,017,671.55)	1,017,671.55	0.00	(1,171,386.15)	1,171,386.15	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,077,671.55)	880,550.60	(197,120.95)	(1,431,386.15)	1,057,734.07	(373,652.08)	89.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	14,302,370.22	0.00	14,302,370.22	15,144,959.00	0.00	15,144,959.00	5.9%
2) Federal Revenue		8100-8299	25,908.72	1,275,123.64	1,301,032.36	0.00	1,450,022.44	1,450,022.44	11.5%
3) Other State Revenue		8300-8599	1,137,971.91	1,045,914.74	2,183,886.65	615,757.00	388,219.00	1,003,976.00	-54.0%
4) Other Local Revenue		8600-8799	148,863.37	721,326.13	870,189.50	56,255.00	658,213.38	714,468.38	-17.9%
5) TOTAL, REVENUES			15,615,114.22	3,042,364.51	18,657,478.73	15,816,971.00	2,496,454.82	18,313,425.82	-1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,598,278.49	2,362,856.96	9,961,135.45	8,437,888.06	2,470,596.56	10,908,484.62	9.5%
2) Instruction - Related Services	2000-2999		1,550,015.68	356,999.52	1,907,015.20	1,578,436.00	359,646.00	1,938,082.00	1.6%
3) Pupil Services	3000-3999		1,246,921.20	245,646.50	1,492,567.70	1,394,129.00	258,524.16	1,652,653.16	10.7%
4) Ancillary Services	4000-4999		281,833.30	6,909.00	288,742.30	288,257.95	0.00	288,257.95	-0.2%
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		1,234,252.62	74,422.27	1,308,674.89	1,368,012.00	61,910.00	1,429,922.00	9.3%
8) Plant Services	8000-8999		1,118,488.23	636,381.93	1,754,870.16	1,254,371.00	862,030.00	2,116,401.00	20.6%
9) Other Outgo	9000-9999	Except 7600-7699	95,569.42	0.00	95,569.42	92,834.00	0.00	92,834.00	-2.9%
10) TOTAL, EXPENDITURES			13,125,358.94	3,683,216.18	16,808,575.12	14,413,928.01	4,012,706.72	18,426,634.73	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,489,755.28	(640,851.67)	1,848,903.61	1,403,042.99	(1,516,251.90)	(113,208.91)	-106.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	137,120.95	197,120.95	260,000.00	113,652.08	373,652.08	89.6%
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	(1,017,671.55)	1,017,671.55	0.00	(1,171,386.15)	1,171,386.15	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,077,671.55)	880,550.60	(197,120.95)	(1,431,386.15)	1,057,734.07	(373,652.08)	89.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,412,083.73	239,698.93	1,651,782.66	(28,343.16)	(458,517.83)	(486,860.99)	-129.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,118,734.83	218,818.91	3,337,553.74	4,530,818.57	458,517.83	4,989,336.40	49.5%
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)			3,118,734.83	218,818.91	3,337,553.74	4,530,818.57	458,517.83	4,989,336.40	49.5%
d) Other Restatements		9795	0.01	(0.01)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,118,734.84	218,818.90	3,337,553.74	4,530,818.57	458,517.83	4,989,336.40	49.5%
2) Ending Balance, June 30 (E + F1e)			4,530,818.57	458,517.83	4,989,336.40	4,502,475.41	0.00	4,502,475.41	-9.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	458,517.83	458,517.83	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	4,528,318.57	0.00	4,528,318.57	4,499,975.41	0.00	4,499,975.41	-0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	59,371.16	0.00
6230	California Clean Energy Jobs Act	231,995.00	0.00
6264	Educator Effectiveness	106,627.79	0.00
6300	Lottery: Instructional Materials	39,566.19	0.00
9010	Other Restricted Local	20,957.69	0.00
Total, Restricted Balance		458,517.83	0.00

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,542.33	1,546.94	1,545.16	1,542.33	1,542.33	1,542.33
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)	1,542.33	1,546.94	1,545.16	1,542.33	1,542.33	1,542.33
5. District Funded County Program ADA						
a. County Community Schools	0.77	0.77	0.77	0.77	0.77	0.77
b. Special Education-Special Day Class	7.89	7.89	7.89	7.89	7.89	7.89
c. Special Education-NPS/LCI	0.49	0.49	0.49	0.49	0.49	0.49
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	9.15	9.15	9.15	9.15	9.15	9.15
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,551.48	1,556.09	1,554.31	1,551.48	1,551.48	1,551.48
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF Calculator Universal Assumptions

Holtville Unified (63149) - 15/16 Unaudited Actuals & 16/17 Revised Budget

Summary of Funding

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Target	$ 15,900,097	$ 15,829,199	$ 16,029,511	$ 16,409,138	$ 16,837,650	$ 16,837,650
Floor	**12,648,325**	**14,335,877**	**15,144,958**	**15,315,683**	**15,690,195**	**16,111,763**
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	*1,542,718*	*684,240*	*713,834*	*718,947*	*725,880*	*725,887*
Current Year Gap Funding	1,709,054	809,082	170,719	374,508	421,575	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total Phase-In Entitlement	**$ 14,357,379**	**$ 15,144,959**	**$ 15,315,677**	**$ 15,690,191**	**$ 16,111,770**	**$ 16,111,763**

Components of LCFF By Object Code

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	$ 9,792,771	$ 10,687,680	$ 11,021,582	$ 12,375,201	$ 13,694,292	$ 13,694,285
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	2,102,173	2,039,801	1,876,616	897,512	-	-
Local Revenue Sources:						
8021 to 8089 - Property Taxes	2,462,435	2,417,478	2,417,478	2,417,478	2,417,478	2,417,478
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
Property Taxes net of in-lieu	*2,462,435*	*2,417,478*	*2,417,478*	*2,417,478*	*2,417,478*	*2,417,478*
TOTAL FUNDING	$ 14,357,379	$ 15,144,959	$ 15,315,677	$ 15,690,191	$ 16,111,770	$ 16,111,763
Less: Excess Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Less: EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -	$ -	$ -
Total Phase-In Entitlement	***$ 14,357,379***	***$ 15,144,959***	***$ 15,315,677***	***$ 15,690,191***	***$ 16,111,770***	***$ 16,111,763***
8012 - EPA Receipts (for budget & cashflow)	*$ 2,110,653*	*$ 2,039,801*	*$ 1,876,616*	*$ 897,512*	*$ -*	*$ -*

Summary of Student Population

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	1,198.00	1,198.00	1,198.00	1,198.00	1,198.00	1,198.00
COE Unduplicated Pupil Count	7.00	7.00	7.00	7.00	7.00	7.00
Total Unduplicated pupil Count	1,205.00	1,205.00	1,205.00	1,205.00	1,205.00	1,205.00
Rolling %, Supplemental Grant	75.8000%	75.3100%	75.6400%	75.6400%	75.6400%	75.6400%
Rolling %, Concentration Grant	75.8000%	75.3100%	75.6400%	75.6400%	75.6400%	75.6400%
FUNDED ADA						
Adjusted Base Grant ADA	*Prior Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	439.45	427.82	427.82	427.82	427.82	427.82
Grades 4-6	328.93	343.73	343.73	343.73	343.73	343.73
Grades 7-8	240.70	230.22	230.22	230.22	230.22	230.22
Grades 9-12	545.23	549.71	549.71	549.71	549.71	549.71
Total Adjusted Base Grant ADA	***1,554.31***	***1,551.48***	***1,551.48***	***1,551.48***	***1,551.48***	***1,551.48***
Necessary Small School ADA	*Current year*	*Current year*	*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	**1554.31**	**1551.48**	**1551.48**	**1551.48**	**1551.48**	**1551.48**
ACTUAL ADA *(Current Year Only)*						
Grades TK-3	427.82	427.82	427.82	427.82	427.82	427.82
Grades 4-6	343.73	343.73	343.73	343.73	343.73	343.73
Grades 7-8	230.22	230.22	230.22	230.22	230.22	230.22
Grades 9-12	549.71	549.71	549.71	549.71	549.71	549.71
Total Actual ADA	**1,551.48**	**1,551.48**	**1,551.48**	**1,551.48**	**1,551.48**	**1,551.48**
Funded Difference (Funded ADA less Actual ADA)	*2.83*	-	-	-	-	-

Minimum Proportionality Percentage (MPP)

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding	$ 1,663,316	$ 1,688,549	$ 613,730	$ 1,115,507	$ 1,228,543	$ -
Current year Minimum Proportionality Percentage (MPP)	13.48%	12.89%	4.28%	7.84%	8.46%	0.00%

Holtville Unified (63149) - 15/16 Unaudited Actuals & 16/17 Revised Budget v17.2b

LOCAL CONTROL FUNDING FORMULA

2015-16

CALCULATE LCFF TARGET

COLA 1.020%

Unduplicated as % of Enrollment — 3 yr average 75.80% — 75.80% — **2015-16**

	ADA	Base	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	424.54	6,952	439.45	7,083	737	1,186	813	4,314,868
Grades 4-6	333.70	7,056	328.93	7,189		1,090	748	2,969,089
Grades 7-8	247.05	7,266	240.70	7,403		1,122	770	2,237,356
Grades 9-12	515.37	8,419	545.23	8,578	223	1,334	915	6,025,084
Subtract NSS	-	-	-	-	-			-
NSS Allowance		-		-				-
TOTAL BASE	1,520.66	11,439,954	1,554.31	11,936,187	445,461	1,877,057	1,287,691	15,546,396
Targeted Instructional Improvement Block Grant								-
Home-to-School Transportation								353,701
Small School District Bus Replacement Program								-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET								**15,900,097**
ECONOMIC RECOVERY TARGET PAYMENT							3/8	-

CALCULATE LCFF FLOOR

	12-13 Rate	15-16 ADA	
Current year Funded ADA times Base per ADA	5,206.26	1,554.31	8,092,142
Current year Funded ADA times Other RL per ADA	52.72	1,554.31	81,943
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			2,545,979
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 ADA	$ 1,240.59	1,554.31	1,928,261
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**12,648,325**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2015/16
LOCAL CONTROL FUNDING FORMULA TARGET	15,900,097
LOCAL CONTROL FUNDING FORMULA FLOOR	12,648,325
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	3,251,772
Current Year Gap Funding — 52.56%	1,709,054
ECONOMIC RECOVERY PAYMENT	-
LCFF Entitlement before Minimum State Aid provision	**14,357,379**

CALCULATE STATE AID

Transition Entitlement	14,357,379
Local Revenue (including RDA)	(2,462,435)
Gross State Aid	11,894,944

CALCULATE MINIMUM STATE AID

	12-13 Rate	15-16 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,554.31	8,174,085
2012-13 NSS Allowance (deficited)			-
Less Current Year Property Taxes/In Lieu			(2,462,435)
Subtotal State Aid for Historical RL/Charter General BG			5,711,650
Categorical funding from 2012-13			2,545,979
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			8,257,629

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	11,894,944
Additional State Aid (Additional SA)	**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	14,357,379
CHANGE OVER PRIOR YEAR — 13.66% — 1,725,613	
LCFF Entitlement PER ADA	9,237
PER ADA CHANGE OVER PRIOR YEAR — 13.48% — 1,097	

LCFF SOURCES INCLUDING EXCESS TAXES

	2012-13		Increase	2015-16
State Aid	8,893,588	12.10%	1,284,140	11,894,944
Property Taxes net of in-lieu	1,714,936	21.84%	441,473	2,462,435
Charter in-Lieu Taxes	-	0.00%	-	-
LCFF pre COE, Choice, Supp	10,608,524	13.66%	1,725,613	14,357,379

2016-17

CALCULATE LCFF TARGET

COLA 0.000%

Unduplicated as % of Enrollment — 3 yr average 75.31% — 75.31% — **2016-17**

	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	427.82	7,083	737	1,178	794	4,189,200
Grades 4-6	343.73	7,189		1,083	730	3,094,206
Grades 7-8	230.22	7,403		1,115	752	2,134,097
Grades 9-12	549.71	8,578	223	1,326	894	6,057,996
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,551.48	11,921,055	437,888	1,861,503	1,255,052	15,475,498
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						353,701
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**15,829,199**
ECONOMIC RECOVERY TARGET PAYMENT					1/2	-

CALCULATE LCFF FLOOR

	12-13 Rate	16-17 ADA	
Current year Funded ADA times Base per ADA	5,206.26	1,551.48	8,077,408
Current year Funded ADA times Other RL per ADA	52.72	1,551.48	81,794
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			2,545,979
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 ADA	$ 2,340.15	1,551.48	3,630,696
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**14,335,877**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2016-17
LOCAL CONTROL FUNDING FORMULA TARGET	15,829,199
LOCAL CONTROL FUNDING FORMULA FLOOR	14,335,877
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	1,493,322
Current Year Gap Funding — 54.18%	809,082
ECONOMIC RECOVERY PAYMENT	-
LCFF Entitlement before Minimum State Aid provision	**15,144,959**

CALCULATE STATE AID

Transition Entitlement	15,144,959
Local Revenue (including RDA)	(2,417,478)
Gross State Aid	12,727,481

CALCULATE MINIMUM STATE AID

	12-13 Rate	16-17 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,551.48	8,159,202
2012-13 NSS Allowance (deficited)			-
Less Current Year Property Taxes/In Lieu			(2,417,478)
Subtotal State Aid for Historical RL/Charter General BG			5,741,724
Categorical funding from 2012-13			2,545,979
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			8,287,703

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	12,727,481
Additional State Aid (Additional SA)	**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	15,144,959
CHANGE OVER PRIOR YEAR — 5.49% — 787,580	
LCFF Entitlement PER ADA	9,762
PER ADA CHANGE OVER PRIOR YEAR — 5.68% — 525	

LCFF SOURCES INCLUDING EXCESS TAXES

	2015-16		Increase	2016-17
State Aid	11,894,944	7.00%	832,537	12,727,481
Property Taxes net of in-lieu	2,462,435	-1.83%	(44,957)	2,417,478
Charter in-Lieu Taxes	-	0.00%	-	-
LCFF pre COE, Choice, Supp	14,357,379	5.49%	787,580	15,144,959

2017-18

CALCULATE LCFF TARGET

COLA 1.110%

Unduplicated as % of Enrollment — 3 yr average 75.64% — 75.64% — **2017-18**

	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	427.82	7,162	745	1,196	816	4,243,621
Grades 4-6	343.73	7,269		1,100	750	3,134,410
Grades 7-8	230.22	7,485		1,132	772	2,161,716
Grades 9-12	549.71	8,673	225	1,346	918	6,136,063
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,551.48	12,053,452	442,411	1,890,374	1,289,573	15,675,810
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						353,701
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**16,029,511**
ECONOMIC RECOVERY TARGET PAYMENT					5/8	-

CALCULATE LCFF FLOOR

	12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA	5,206.26	1,551.48	8,077,408
Current year Funded ADA times Other RL per ADA	52.72	1,551.48	81,794
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			2,545,979
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 ADA	$ 2,861.64	1,551.48	4,439,777
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**15,144,958**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2017-18
LOCAL CONTROL FUNDING FORMULA TARGET	16,029,511
LOCAL CONTROL FUNDING FORMULA FLOOR	15,144,958
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	884,553
Current Year Gap Funding — 19.30%	170,719
ECONOMIC RECOVERY PAYMENT	-
LCFF Entitlement before Minimum State Aid provision	**15,315,677**

CALCULATE STATE AID

Transition Entitlement	15,315,677
Local Revenue (including RDA)	(2,417,478)
Gross State Aid	12,898,199

CALCULATE MINIMUM STATE AID

	12-13 Rate	17-18 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,551.48	8,159,202
2012-13 NSS Allowance (deficited)			-
Less Current Year Property Taxes/In Lieu			(2,417,478)
Subtotal State Aid for Historical RL/Charter General BG			5,741,724
Categorical funding from 2012-13			2,545,979
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			8,287,703

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	12,898,199
Additional State Aid (Additional SA)	**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	15,315,677
CHANGE OVER PRIOR YEAR — 1.13% — 170,718	
LCFF Entitlement PER ADA	9,872
PER ADA CHANGE OVER PRIOR YEAR — 1.13% — 110	

LCFF SOURCES INCLUDING EXCESS TAXES

	2016-17		Increase	2017-18
State Aid	12,727,481	1.34%	170,718	12,898,199
Property Taxes net of in-lieu	2,417,478	0.00%	-	2,417,478
Charter in-Lieu Taxes	-	0.00%	-	-
LCFF pre COE, Choice, Supp	15,144,959	1.13%	170,718	15,315,677

2018-19

CALCULATE LCFF TARGET

COLA 2.420%

Unduplicated as % of Enrollment — 3 yr average 75.64% — 75.64% — **2018-19**

	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	427.82	7,335	763	1,225	836	4,346,129
Grades 4-6	343.73	7,445		1,126	768	3,210,302
Grades 7-8	230.22	7,666		1,160	791	2,213,990
Grades 9-12	549.71	8,883	231	1,379	941	6,285,016
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,551.48	12,345,071	453,410	1,936,153	1,320,803	16,055,437
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						353,701
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**16,409,138**
ECONOMIC RECOVERY TARGET PAYMENT					3/4	-

CALCULATE LCFF FLOOR

	12-13 Rate	18-19 ADA	
Current year Funded ADA times Base per ADA	5,206.26	1,551.48	8,077,408
Current year Funded ADA times Other RL per ADA	52.72	1,551.48	81,794
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			2,545,979
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 ADA	$ 2,971.68	1,551.48	4,610,502
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**15,315,683**

CALCULATE LCFF PHASE-IN ENTITLEMENT

	2018-19
LOCAL CONTROL FUNDING FORMULA TARGET	16,409,138
LOCAL CONTROL FUNDING FORMULA FLOOR	15,315,683
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need *(LCFF Target less LCFF Floor, if positive)*	1,093,455
Current Year Gap Funding — 34.25%	374,508
ECONOMIC RECOVERY PAYMENT	-
LCFF Entitlement before Minimum State Aid provision	**15,690,191**

CALCULATE STATE AID

Transition Entitlement	15,690,191
Local Revenue (including RDA)	(2,417,478)
Gross State Aid	13,272,713

CALCULATE MINIMUM STATE AID

	12-13 Rate	18-19 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,551.48	8,159,202
2012-13 NSS Allowance (deficited)			-
Less Current Year Property Taxes/In Lieu			(2,417,478)
Subtotal State Aid for Historical RL/Charter General BG			5,741,724
Categorical funding from 2012-13			2,545,979
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			8,287,703

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	13,272,713
Additional State Aid (Additional SA)	**-**
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	15,690,191
CHANGE OVER PRIOR YEAR — 2.45% — 374,515	
LCFF Entitlement PER ADA	10,113
PER ADA CHANGE OVER PRIOR YEAR — 2.44% — 241	

LCFF SOURCES INCLUDING EXCESS TAXES

	2017-18		Increase	2018-19
State Aid	12,898,199	2.90%	374,514	13,272,713
Property Taxes net of in-lieu	2,417,478	0.00%	-	2,417,478
Charter in-Lieu Taxes	-	0.00%	-	-
LCFF pre COE, Choice, Supp	15,315,677	2.45%	374,514	15,690,191

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	8,255,509.10	301	248,061.20	303	8,007,447.90	305	310,835.52		307	7,696,612.38	309
2000 - Classified Salaries	2,536,625.72	311	124,504.12	313	2,412,121.60	315	336,200.02		317	2,075,921.58	319
3000 - Employee Benefits	3,538,749.89	321	153,789.86	323	3,384,960.03	325	171,231.40		327	3,213,728.63	329
4000 - Books, Supplies Equip Replace. (6500)	901,833.77	331	105,864.10	333	795,969.67	335	201,904.79		337	594,064.88	339
5000 - Services. . . & 7300 - Indirect Costs	1,446,837.56	341	69,821.04	343	1,377,016.52	345	30,595.10		347	1,346,421.42	349
				TOTAL	15,977,515.72	365			TOTAL	14,926,748.89	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	6,381,324.24	375
2. Salaries of Instructional Aides Per EC 41011	2100	396,546.40	380
3. STRS	3101 & 3102	1,014,729.75	382
4. PERS	3201 & 3202	56,371.17	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	136,348.48	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	749,785.31	385
7. Unemployment Insurance	3501 & 3502	9,187.43	390
8. Workers' Compensation Insurance	3601 & 3602	108,991.66	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)		8,870,655.44	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		238,526.53	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		226,864.51	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		8,405,264.40	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		56.31%	
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)	56.31%
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)	14,926,748.89
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

2015-16 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/Dabate)	Migrant Education (ID&R)	Migrant Education (Parent Involvement)	Migrant Education (Health&Other)
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.011			
RESOURCE CODE	3010	3060	3060	3060	3060	3060	3060
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA
AWARD							
1. Prior Year Carryover	37,500.49	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	435,650.00	151,377.00	38,809.00	26,134.00	9,816.00	13,722.00	39,721.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	1,207.73	850.09	193.63	0.00	4,522.48
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	435,650.00	151,377.00	40,016.73	26,984.09	10,009.63	13,722.00	44,243.48
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)	473,150.49	151,377.00	40,016.73	26,984.09	10,009.63	13,722.00	44,243.48
REVENUES							
5. Unearned Revenue Deferred from Prior Year	15,369.87	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	397,290.00	137,609.48	33,933.31	26,073.44	10,009.63	12,960.78	39,405.78
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)	412,659.87	137,609.48	33,933.31	26,073.44	10,009.63	12,960.78	39,405.78
EXPENDITURES							
9. Donor-Authorized Expenditures	431,791.57	149,398.07	40,016.73	26,984.09	10,009.63	13,624.45	44,243.48
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	431,791.57	149,398.07	40,016.73	26,984.09	10,009.63	13,624.45	44,243.48
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)	(19,131.70)	(11,788.59)	(6,083.42)	(910.65)	0.00	(663.67)	(4,837.70)
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	19,131.70	11,788.59	6,083.42	910.65	0.00	663.67	4,837.70
14. Unused Grant Award Calculation (line 4 minus line 9)	41,358.92	1,978.93	0.00	0.00	0.00	97.55	0.00
15. If Carryover is allowed, enter line 14 amount here	41,358.92	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)	431,791.57	149,398.07	40,016.73	26,984.09	10,009.63	13,624.45	44,243.48

FEDERAL PROGRAM NAME	Migrant Education (School Readiness)	Migrant Education (Summer 2015)	Migrant Education (Summer 2016)	Migrant Education Summer (School Readiness)	Title I, Program Improvement LEA Corrective Action	Sp Ed IDEA	Carl D. Perkins Vocational Ed
FEDERAL CATALOG NUMBER	84.011	84.011	84.011	84.011	84.01	84.027	84.048
RESOURCE CODE	3060	3061	3061	3061	3185	3310	3550
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8290
LOCAL DESCRIPTION (if any)	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	CDE Web	IC SELPA Award	IVROP Award
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	13,979.07	0.00	0.00
2. a. Current Year Award	14,191.00	34,728.00	84,568.00	4,904.00	0.00	224,809.85	19,339.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	30.18	0.00	0.00	0.00	0.00	242.12
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	14,191.00	34,758.18	84,568.00	4,904.00	0.00	224,809.85	19,581.12
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)	14,191.00	34,758.18	84,568.00	4,904.00	13,979.07	224,809.85	19,581.12
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	12,702.80	34,758.18	83,488.92	4,665.30	13,979.07	0.00	2,556.59
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)	12,702.80	34,758.18	83,488.92	4,665.30	13,979.07	0.00	2,556.59
EXPENDITURES							
9. Donor-Authorized Expenditures	13,595.59	34,758.18	83,488.92	4,665.30	13,979.07	224,809.85	19,581.12
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	12,824.74	92.50
11. Total Expenditures (lines 9 & 10)	13,595.59	34,758.18	83,488.92	4,665.30	13,979.07	237,634.59	19,673.62
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)	(892.79)	0.00	0.00	0.00	0.00	(224,809.85)	(17,024.53)
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	892.79	0.00	0.00	0.00	0.00	224,809.85	17,024.53
14. Unused Grant Award Calculation (line 4 minus line 9)	595.41	0.00	1,079.08	238.70	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	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)	13,595.59	34,758.18	83,488.92	4,665.30	13,979.07	224,809.85	19,581.12

FEDERAL PROGRAM NAME	Title IIA, Staff Development	Title III Immigrant	Title III LEP	**TOTAL**
FEDERAL CATALOG NUMBER	84.367	84.365	84.365	
RESOURCE CODE	4035	4201	4203	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Carryover	CDE Web	CDE Web	
AWARD				
1. Prior Year Carryover	55,173.08	3,838.72	3,255.35	113,746.71
2. a. Current Year Award	100,761.00	5,762.00	63,550.00	1,267,841.85
b. Transferability (NCLB)	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	7,046.23
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	100,761.00	5,762.00	63,550.00	1,274,888.08
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	155,934.08	9,600.72	66,805.35	1,388,634.79
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	1,350.72	4,605.63	21,326.22
6. Cash Received in Current Year	103,790.76	1,382.00	58,829.00	973,435.04
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	103,790.76	2,732.72	63,434.63	994,761.26
EXPENDITURES				
9. Donor-Authorized Expenditures	100,045.37	4,069.01	37,956.11	1,253,016.54
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	12,917.24
11. Total Expenditures (lines 9 & 10)	100,045.37	4,069.01	37,956.11	1,265,933.78
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)	3,745.39	(1,336.29)	25,478.52	(258,255.28)
a. Unearned Revenue	3,745.39	0.00	25,478.52	29,223.91
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	1,336.29	0.00	287,479.19
14. Unused Grant Award Calculation (line 4 minus line 9)	55,888.71	5,531.71	28,849.24	135,618.25
15. If Carryover is allowed, enter line 14 amount here	55,888.71	5,531.71	28,849.24	131,628.58
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	100,045.37	4,069.01	37,956.11	1,253,016.54

STATE PROGRAM NAME	ASES (Finley)	ASES (HMS)	Career Technical 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	0.00	0.00	0.00	0.00
2. a. Current Year Award	155,268.00	136,973.00	140,265.00	11,590.00	477,221.00	921,317.00
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	136,973.00	140,265.00	11,590.00	477,221.00	921,317.00
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	136,973.00	140,265.00	11,590.00	477,221.00	921,317.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	145,627.80	136,973.00	70,132.50	11,590.00	477,221.00	841,544.30
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	136,973.00	70,132.50	11,590.00	477,221.00	841,544.30
EXPENDITURES						
9. Donor-Authorized Expenditures	155,268.00	136,973.00	0.00	11,590.00	477,221.00	781,052.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	155,268.00	136,973.00	0.00	11,590.00	477,221.00	781,052.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(9,640.20)	0.00	70,132.50	0.00	0.00	60,492.30
a. Unearned Revenue	0.00	0.00	70,132.50	0.00	0.00	70,132.50
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	140,265.00	0.00	0.00	140,265.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	140,265.00	0.00	0.00	140,265.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	155,268.00	136,973.00	0.00	11,590.00	477,221.00	781,052.00

LOCAL PROGRAM NAME	California Career Pathway Trust	**TOTAL**
RESOURCE CODE	9151	
REVENUE OBJECT	8677	
LOCAL DESCRIPTION (if any)	IVC Consortium	
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	137,320.00	137,320.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	137,320.00	137,320.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	137,320.00	137,320.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	4,876.04	4,876.04
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	4,876.04	4,876.04
EXPENDITURES		
9. Donor-Authorized Expenditures	69,021.62	69,021.62
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	69,021.62	69,021.62
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(64,145.58)	(64,145.58)
a. Unearned Revenue	0.00	0.00
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	64,145.58	64,145.58
14. Unused Grant Award Calculation (line 4 minus line 9)	68,298.38	68,298.38
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	69,021.62	69,021.62

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	43,456.69	43,456.69
2. a. Current Year Award	22,107.10	22,107.10
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,107.10	22,107.10
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	65,563.79	65,563.79
REVENUES		
5. Cash Received in Current Year	22,107.10	22,107.10
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)	22,107.10	22,107.10
EXPENDITURES		
10. Donor-Authorized Expenditures	6,192.63	6,192.63
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	6,192.63	6,192.63
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	59,371.16	59,371.16

2015-16 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	California Clean Energy Jobs Act	Educator Effectiveness	Restricted LOTTO (Instructional Materials)	Special Ed-State AB6002	Special Ed-State Mental Health	**TOTAL**
RESOURCE CODE	6230	6264	6300	6500	6512	
REVENUE OBJECT	8590	8590	8560	8092/8792	8792	
LOCAL DESCRIPTION (if any)	CDE Web	CDE Web	State Controller	IC SELPA Award	IC SELPA Award	
AWARD						
1. Prior Year Restricted Ending Balance	118,743.00	0.00	37,094.51	0.00	0.00	155,837.51
2. a. Current Year Award	113,252.00	137,781.00	80,980.64	342,941.82	62,962.62	737,918.08
b. Other Adjustments	0.00	0.00	4,843.33	0.37	2,016.15	6,859.85
c. Adj Curr Yr Award (sum lines 2a & 2b)	113,252.00	137,781.00	85,823.97	342,942.19	64,978.77	744,777.93
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)	231,995.00	137,781.00	122,918.48	342,942.19	64,978.77	900,615.44
REVENUES						
5. Cash Received in Current Year	0.00	137,781.00	7,666.72	342,942.19	64,978.77	553,368.68
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	113,252.00	0.00	78,157.25	0.00	0.00	191,409.25
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)	113,252.00	0.00	78,157.25	0.00	0.00	191,409.25
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	113,252.00	137,781.00	85,823.97	342,942.19	64,978.77	744,777.93
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	29,746.22	83,352.29	342,942.19	64,978.77	521,019.47
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	359,009.77	27,875.21	386,884.98
12. Total Expenditures (line 10 plus line 11)	0.00	29,746.22	83,352.29	701,951.96	92,853.98	907,904.45
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	231,995.00	108,034.78	39,566.19	0.00	0.00	379,595.97

LOCAL PROGRAM NAME	Ongoing/Routine Maintenance	Agriculture Local Deposit	Redevelopment Facility Funds	Microsoft Tech Voucher	**TOTAL**
RESOURCE CODE	8150	9010	9140	9155	
REVENUE OBJECT	8980	8699	8625	8699	
LOCAL DESCRIPTION (if any)	GF UR Contrib	Ag Donation	RDA Pass-Through	PY Carryover	
AWARD					
1. Prior Year Restricted Ending Balance	0.00	215.86	17,120.95	2,187.89	19,524.70
2. a. Current Year Award	0.00	11,500.00	123,652.08	37,224.64	172,376.72
b. Other Adjustments	12.60	0.00	0.00	0.00	12.60
c. Adj Curr Yr Award (sum lines 2a & 2b)	12.60	11,500.00	123,652.08	37,224.64	172,389.32
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	12.60	11,715.86	140,773.03	39,412.53	191,914.02
REVENUES					
5. Cash Received in Current Year	12.60	11,500.00	123,652.08	37,224.64	172,389.32
6. Amounts Included in Line 5 for Prior Year Adjustments	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	0.00	0.00
b. Noncurrent Accounts Receivable	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	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	12.60	11,500.00	123,652.08	37,224.64	172,389.32
EXPENDITURES					
10. Donor-Authorized Expenditures	12.60	1,218.60	137,120.95	32,604.18	170,956.33
11. Non Donor-Authorized Expenditures	617,370.44	0.00	0.00	0.00	617,370.44
12. Total Expenditures (line 10 plus line 11)	617,383.04	1,218.60	137,120.95	32,604.18	788,326.77
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	10,497.26	3,652.08	6,808.35	20,957.69

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2014-15 Actual**			**2015-16 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	9,135,236.32		9,135,236.32			9,482,305.51
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,551.72		1,551.72			1,551.48
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2014-15**			**Adjustments to 2015-16**		
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 (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2015-16 P2 Report**			**2016-17 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	1,551.48		1,551.48	1,551.48		1,551.48
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)			1,551.48			1,551.48
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2015-16 Actual**			**2016-17 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	31,745.62		31,745.62	31,746.00		31,746.00
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)	2,922,813.79		2,922,813.79	2,922,814.00		2,922,814.00
5. Unsecured Roll Taxes (Object 8042)	328,806.75		328,806.75	328,807.00		328,807.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	16,452.21		16,452.21	16,452.00		16,452.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(882,341.00)		(882,341.00)	(882,341.00)		(882,341.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	178.35		178.35	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	168,520.76		168,520.76	110,000.00		110,000.00
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)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,586,176.48	0.00	2,586,176.48	2,527,478.00	0.00	2,527,478.00
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)	2,586,176.48	0.00	2,586,176.48	2,527,478.00	0.00	2,527,478.00

	2015-16 Calculations			2016-17 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)			187,235.90			187,827.00
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)			187,235.90			187,827.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	11,894,944.00		11,894,944.00	12,727,481.00		12,727,481.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(2,509.00)		(2,509.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	11,892,435.00	0.00	11,892,435.00	12,727,481.00	0.00	12,727,481.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	18,657,478.73		18,657,478.73	18,313,425.82		18,313,425.82
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	25,421.70		25,421.70	25,000.00		25,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2015-16 Actual**			**2016-17 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			9,135,236.32			9,482,305.51
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9998			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			9,482,305.51			9,991,505.32
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,586,176.48			2,527,478.00
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)			186,177.60			186,177.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			7,083,364.93			7,651,854.32
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,083,364.93			7,651,854.32
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])			13,193.19			13,914.99
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,599,369.67			2,541,392.99
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)			7,070,171.74			7,637,939.33
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,599,369.67			
b. State Subventions (Line D8)			7,070,171.74			
c. Less: Excluded Appropriations (Line C23)			187,235.90			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			9,482,305.51			

	2015-16 Calculations			2016-17 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	**2015-16 Actual**			**2016-17 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			9,482,305.51			9,991,505.32
12. Appropriations Subject to the Limit (Line D9d)			9,482,305.51			

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

John-Paul Wells
Gann Contact Person

760-356-2974
Contact Phone Number

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	2,225.98	0.00	1,107,443.43	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			71.25		85.00		
3100 Alternative Schools							
3200 Continuation Schools			2.00		2.00		
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	84.25	0.00	102.00	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	11,901,164.37	924,752.04	12,825,916.41	1,016,598.15		13,842,514.56
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	197,507.19	21,767.42	219,274.61	17,379.98		236,654.59
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	486,983.37	32,651.13	519,634.50	41,186.88		560,821.38
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	1,082,001.70	87,069.68	1,169,071.38	92,662.06		1,261,733.44
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	615,961.77	0.00	615,961.77	48,821.90		664,783.67
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					11,043.00	11,043.00
----	Other Outgo					292,690.37	292,690.37
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		43,429.15	43,429.15	99,414.81		142,843.96
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(7,388.89)		(7,388.89)
----	**Total General Fund and Charter Schools Funds Expenditures**	14,283,618.40	1,109,669.42	15,393,287.82	1,308,674.89	303,733.37	17,005,696.08

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	7,989,476.53	411,548.75	202,432.65	1,124,106.68	825,481.30	441,492.43	288,742.30			617,883.73	0.00	11,901,164.37
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	165,295.58	0.00	0.00	32,211.61	0.00	0.00	0.00			0.00	0.00	197,507.19
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	486,766.35	217.02	0.00	0.00	0.00	0.00	0.00			0.00	0.00	486,983.37
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	899,579.36	0.00	0.00	71,219.19	97,371.98	13,831.17	0.00			0.00	0.00	1,082,001.70
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	420,017.63	0.00	54,690.41	8,362.91	114,390.82	0.00	0.00	0.00	0.00	18,500.00	0.00	615,961.77
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		9,961,135.45	411,765.77	257,123.06	1,235,900.39	1,037,244.10	455,323.60	288,742.30	0.00	0.00	636,383.73	0.00	14,283,618.40

* 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	1,882.51	922,869.53	0.00	924,752.04
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	52.84	21,714.58	0.00	21,767.42
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	79.26	32,571.87	0.00	32,651.13
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)	211.37	86,858.31	0.00	87,069.68
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)		43,429.15		43,429.15
- -	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		2,225.98	1,107,443.44	0.00	1,109,669.42

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)	365,863.26
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	11,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	753,062.47
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	185,738.05
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,316,063.78
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	14,283,618.40
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,109,669.42
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	15,393,287.82
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	159,696.98
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,051,141.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,210,838.39
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	16,604,126.21
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.93%

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)			11,043.00		11,043.00
Other Outgo (Objects 1000-7999)				292,690.37	292,690.37
Total Other Costs	0.00	0.00	11,043.00	292,690.37	303,733.37

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) — 632,719.40
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) — 13,623,920.98

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) — 4.64%

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. — 32,121.00

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)	753,062.47
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	182,605.05
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	11,400.00
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)	80,338.86
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)	32,121.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	995,285.38
9.	Carry-Forward Adjustment (Part IV, Line F)	(89,501.13)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	905,784.25
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,945,172.06
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,907,015.20
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,492,567.70
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	288,742.30
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)	365,863.26
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)	0.00
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)	3,133.00
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)	1,651,102.03
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)	32,121.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	159,696.98
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)	1,051,141.41
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)	16,896,554.94
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)	5.89%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	5.36%

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)**	995,285.38
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(103,096.67)
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 (5.81%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.81%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.81%) times Part III, Line B18); zero if positive	(89,501.13)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(89,501.13)

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:	5.36%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-44,750.57) is applied to the current year calculation and the remainder ($-44,750.56) is deferred to one or more future years:	5.63%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-29,833.71) is applied to the current year calculation and the remainder ($-59,667.42) is deferred to one or more future years:	5.71%
	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)**	(89,501.13)

Approved indirect cost rate: 5.81%
Highest rate used in any program: 5.81%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	409,096.52	22,695.05	5.55%
01	3060	281,515.95	16,356.09	5.81%
01	3061	118,071.87	4,840.53	4.10%
01	4035	94,551.90	5,493.47	5.81%
01	4201	3,845.58	223.43	5.81%
01	4203	35,871.95	2,084.16	5.81%
01	6010	282,817.45	9,423.55	3.33%
01	6264	29,746.22	1,406.99	4.73%
11	6391	127,352.37	7,388.89	5.80%

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		37,094.51	37,094.51
2. State Lottery Revenue	8560	247,192.27		85,823.97	333,016.24
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)		247,192.27	0.00	122,918.48	370,110.75
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	195,618.27			195,618.27
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	51,574.00			51,574.00
4. Books and Supplies	4000-4999	0.00		83,352.29	83,352.29
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)		247,192.27	0.00	83,352.29	330,544.56
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	39,566.19	39,566.19
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	2015-16 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	17,005,696.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,272,126.41
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	17,486.27
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	197,120.95
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	220,466.34
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)				447,450.52
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	143,664.32
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)				15,429,783.46

Section II - Expenditures Per ADA		**2015-16 Annual ADA/ Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,556.09
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,915.74

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.)	14,007,229.06	9,017.61
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	14,007,229.06	9,017.61
B. Required effort (Line A.2 times 90%)	12,606,506.15	8,115.85
C. Current year expenditures (Line I.E and Line II.B)	15,429,783.46	9,915.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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	(7,388.89)				
Other Sources/Uses Detail					0.00	197,120.95		
Fund Reconciliation							412.43	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	7,388.89	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	114.61
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	297.82
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	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					197,120.95	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	7,388.89	(7,388.89)	197,120.95	197,120.95	412.43	412.43

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									128
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	675,407.93		675,407.93
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	132,355.59		132,355.59
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	265,810.68		265,810.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	462.50		462.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	7,965.00		7,965.00
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	1,082,001.70	0.00	1,082,001.70
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	87,069.68								87,069.68
	Total Indirect Costs and PCR Allocations	87,069.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,069.68
	TOTAL COSTS	87,069.68	0.00	0.00	0.00	0.00	0.00	1,082,001.70	0.00	1,169,071.38
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	54,785.91		54,785.91
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	121,103.79		121,103.79
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	61,282.39		61,282.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	462.50		462.50
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	237,634.59	0.00	237,634.59
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	237,634.59	0.00	237,634.59
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									12,824.74
	TOTAL COSTS									224,809.85

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	620,622.02		620,622.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	11,251.80		11,251.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	204,528.29		204,528.29
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	7,965.00		7,965.00
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	844,367.11	0.00	844,367.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	87,069.68								87,069.68
	Total Indirect Costs and PCR Allocations	87,069.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,069.68
	TOTAL BEFORE OBJECT 8980	87,069.68	0.00	0.00	0.00	0.00	0.00	844,367.11	0.00	931,436.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									12,824.74
	TOTAL COSTS									944,261.53
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	11,251.80		11,251.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,579.37		2,579.37
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	13,831.17	0.00	13,831.17
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	13,831.17	0.00	13,831.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									12,824.74
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)									386,884.98
	TOTAL COSTS									413,540.89

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

2014-15 Expenditures	**A. State and Local**	**B. Local Only**
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	878,009.59	309,162.81
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	878,009.59	309,162.81

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	129.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	129.00

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 2015-16 Expenditures by LEA (LE-CY) and the 2014-15 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 add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2015-16 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 2015-16 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	Column B	Column C
	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	**Actual Expenditures FY 2014-15 (LE-PY Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	1,169,071.38		
b. Less: Expenditures paid from federal sources	224,809.85		
c. Expenditures paid from state and local sources	944,261.53	878,009.59	
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	944,261.53	878,009.59	66,251.94
d. Special education unduplicated pupil count	128	129	
e. Per capita state and local expenditures (A1c/A1d)	7,377.04	6,806.28	570.76

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section A2.

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs.actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	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	944,261.53	0.00	944,261.53
b. Special education unduplicated pupil count	128		
c. Per capita state and local expenditures (A2a/A2b)	7,377.04	0.00	7,377.04

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method? If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	413,540.89	309,162.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	413,540.89	309,162.81	104,378.08
b. Per capita local expenditures (B1a/A1d)	3,230.79	2,396.61	834.18

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section B2.

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	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	413,540.89	0.00	413,540.89
b. Special education unduplicated pupil count	128		
c. Per capita local expenditures (B2a/B2b)	3,230.79	0.00	3,230.79

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE compliance requirement is met.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									128
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	753,598.00		753,598.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	171,587.00		171,587.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	271,489.00		271,489.00
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	3,550.00		3,550.00
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	1,200,224.00	0.00	1,200,224.00
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	1,200,224.00	0.00	1,200,224.00
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	690,504.00		690,504.00
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	192,672.00		192,672.00
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	3,550.00		3,550.00
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	896,726.00	0.00	896,726.00
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	896,726.00	0.00	896,726.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									78,688.15
	TOTAL COSTS									975,414.15

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	2,323.00		2,323.00
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	12,323.00	0.00	12,323.00
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	12,323.00	0.00	12,323.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									78,688.15
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)									476,482.00
	TOTAL COSTS									567,493.15

* 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									128
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	675,407.93		675,407.93
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	132,355.59		132,355.59
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	265,810.68		265,810.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	462.50		462.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	7,965.00		7,965.00
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	1,082,001.70	0.00	1,082,001.70
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)	87,069.68								87,069.68
	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	1,082,001.70	0.00	1,082,001.70
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	54,785.91		54,785.91
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	121,103.79		121,103.79
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	61,282.39		61,282.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	462.50		462.50
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	237,634.59	0.00	237,634.59
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	237,634.59	0.00	237,634.59
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									12,824.74
	TOTAL COSTS									224,809.85

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	620,622.02		620,622.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	11,251.80		11,251.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	204,528.29		204,528.29
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	7,965.00		7,965.00
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	844,367.11	0.00	844,367.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	87,069.68								87,069.68
	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	844,367.11	0.00	844,367.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									12,824.74
	TOTAL COSTS									857,191.85
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	11,251.80		11,251.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,579.37		2,579.37
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	13,831.17	0.00	13,831.17
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	13,831.17	0.00	13,831.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									12,824.74
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)									386,884.98
	TOTAL COSTS									413,540.89

* 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 2016-17 Budget by LEA (LB-B) and the 2015-16 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	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 Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Column B Actual Expenditures FY 2015-16 (LE-B Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	1,200,224.00		
b. Less: Expenditures paid from federal sources	224,809.85		
c. Expenditures paid from state and local sources	975,414.15	857,191.85	
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	975,414.15	857,191.85	118,222.30
d. Special education unduplicated pupil count	128	128	
e. Per capita state and local expenditures (A1c/A1d)	7,620.42	6,696.81	923.61

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section A2.

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs.actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	975,414.15		
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	975,414.15	0.00	975,414.15
b. Special education unduplicated pupil count	128		
c. Per capita state and local expenditures (A2a/A2b)	7,620.42	0.00	7,620.42

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method? If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	567,493.15	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	567,493.15	413,540.89	153,952.26
b. Per capita local expenditures (B1a/A1d)	4,433.54	3,230.79	1,202.75

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section B2.

	Budget FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs.actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	567,493.15		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	567,493.15	0.00	567,493.15
b. Special education unduplicated pupil count	128		
c. Per capita local expenditures (B2a/B2b)	4,433.54	0.00	4,433.54

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE eligibility requirement is met.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
E-mail Address

	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	384,541.00	0.00	384,541.00	5,943.00	10,987.00	379,497.00
Total capital assets not being depreciated	537,553.00	0.00	537,553.00	5,943.00	10,987.00	532,509.00
Capital assets being depreciated:						
Land Improvements	2,258,912.00	0.00	2,258,912.00	14,951.00	0.00	2,273,863.00
Buildings	26,523,202.00	0.00	26,523,202.00	5,100.00	0.00	26,528,302.00
Equipment	1,800,943.00	0.00	1,800,943.00	44,027.00	0.00	1,844,970.00
Total capital assets being depreciated	30,583,057.00	0.00	30,583,057.00	64,078.00	0.00	30,647,135.00
Accumulated Depreciation for:						
Land Improvements	(495,020.00)	0.00	(495,020.00)	(180,109.00)	0.00	(675,129.00)
Buildings	(8,087,168.00)	0.00	(8,087,168.00)	(485,627.00)	0.00	(8,572,795.00)
Equipment	(1,549,856.00)	0.00	(1,549,856.00)	(57,761.00)	0.00	(1,607,617.00)
Total accumulated depreciation	(10,132,044.00)	0.00	(10,132,044.00)	(723,497.00)	0.00	(10,855,541.00)
Total capital assets being depreciated, net	20,451,013.00	0.00	20,451,013.00	(659,419.00)	0.00	19,791,594.00
Governmental activity capital assets, net	20,988,566.00	0.00	20,988,566.00	(653,476.00)	10,987.00	20,324,103.00
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	7,933,216.00		7,933,216.00	89,482.00	180,161.00	7,842,537.00	149,966.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	1,788,539.00		1,788,539.00	0.00	144,817.00	1,643,722.00	144,817.00
Capital Leases Payable	239,273.00		239,273.00	0.00	11,048.00	228,225.00	11,474.00
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	
Other General Long-Term Debt			0.00	0.00	0.00	0.00	
Net Pension Liability	10,979,275.00		10,979,275.00	6,326,040.00	0.00	17,305,315.00	
Net OPEB Obligation	42,196.00		42,196.00	74,576.00	83,540.00	33,232.00	
Compensated Absences Payable	10,694.00		10,694.00	2,282.00	0.00	12,976.00	12,976.00
Governmental activities long-term liabilities	20,993,193.00	0.00	20,993,193.00	6,492,380.00	419,566.00	27,066,007.00	319,233.00
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

				BEGINNING CASH	4,972,374.85	4,428,801.25	3,864,259.86	3,802,358.91	3,658,574.08	3,439,131.96	5,105,921.06	5,010,870.16	4,586,566.34	4,916,521.45	5,766,906.41	5,429,670.35		
	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS																		
				5.04%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	8.96%	100.00%	0.00%
State Aid - LCFF	0000	8011	10,687,680.00	538,177.00	534,384.00	961,891.00	961,891.00	961,891.00	961,891.00	961,891.00	961,891.00	961,891.00	961,891.00	961,891.00	958,100.00	10,687,680.00	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	2,039,801.00	0.00	0.00	509,950.00	0.00	0.00	509,950.00	0.00	0.00	509,950.00	0.00	0.00	509,951.00	2,039,801.00	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	(2,198.00)	(2,198.00)	(2,198.00)	(2,198.00)	8,792.00	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??	2,417,478.00	0.00	0.00	0.00	0.00	0.00	1,329,613.00	0.00	0.00	0.00	966,991.00	0.00	120,874.00	2,417,478.00	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 Non Revenue	0000	8091	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 REVENUE LIMIT SOURCES 8010-8099			**15,144,959.00**	**538,177.00**	**534,384.00**	**1,471,841.00**	**961,891.00**	**961,891.00**	**2,801,454.00**	**961,891.00**	**959,693.00**	**1,469,643.00**	**1,926,684.00**	**959,693.00**	**1,597,717.00**	**15,144,959.00**	**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	224,809.85	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	224,809.85
				0.00%	0.00%	5.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	0.00%	95.00%	5.00%
Migrant Education	3060	8285	309,342.00	0.00	0.00	15,467.00	30,934.00	30,934.00	30,934.00	30,934.00	30,934.00	30,934.00	30,934.00	30,934.00	30,934.00	293,873.00	15,469.00
				0.00%	0.00%	40.00%	10.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.00%	60.00%	40.00%
Migrant-Summer	3061	8285	117,081.00	0.00	0.00	46,832.00	11,708.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,708.00	70,248.00	46,833.00
				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 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%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
Title I	3010	8290	519,858.92	0.00	0.00	0.00	129,965.00	0.00	0.00	129,965.00	0.00	0.00	129,965.00	0.00	0.00	389,895.00	129,963.92
				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%
Prog Imp Corr Action	3185	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%	25.00%	0.00%	0.00%	25.00%	0.00%	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	4,890.00	0.00	0.00	4,890.00	0.00	0.00	4,890.00	14,670.00	4,889.00
				0.00%	0.00%	0.00%	25.00%	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	157,840.71	0.00	0.00	0.00	39,460.00	0.00	0.00	39,460.00	0.00	0.00	39,460.00	0.00	0.00	118,380.00	39,460.71
				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%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.01%	24.99%
Title III, Immigrant	4201	8290	13,366.72	0.00	0.00	0.00	3,342.00	0.00	0.00	3,342.00	0.00	0.00	3,342.00	0.00	0.00	10,026.00	3,340.72
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	25.00%	75.00%	25.00%
Title III, LEP	4203	8290	88,164.24	0.00	0.00	0.00	22,041.00	0.00	0.00	22,041.00	0.00	0.00	22,041.00	0.00	0.00	66,123.00	22,041.24
				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%
Medi-Cal LEA Billing	5640	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%
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			**1,450,022.44**	**0.00**	**0.00**	**62,299.00**	**237,450.00**	**30,934.00**	**35,824.00**	**225,742.00**	**30,934.00**	**35,824.00**	**225,742.00**	**30,934.00**	**47,532.00**	**963,215.00**	**486,807.44**
				0.00%	0.00%	0.00%	0.00%	15.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.11%	84.89%
Mandated Costs	0000	8550	389,517.00	0.00	0.00	0.00	0.00	58,861.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,861.00	330,656.00
				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 State	0000	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%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Unrestricted Lotto	1100	8560	226,240.00	0.00	0.00	0.00	0.00	0.00	56,560.00	0.00	0.00	56,560.00	0.00	0.00	56,560.00	169,680.00	56,560.00
				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	61,808.00	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	61,808.00
				0.00%	0.00%	65.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	10.00%	100.00%	0.00%
ASES - Finley	6010	8590	155,268.00	0.00	0.00	100,924.20	0.00	0.00	0.00	0.00	0.00	38,817.00	0.00	0.00	15,526.80	155,268.00	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%
Prop 39 Clean Energy	6230	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%	0.00%	0.00%	100.00%
Educator Effectiveness	6264	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%	100.00%	100.00%	0.00%
Career Tech Incentive	6387	8590	93,978.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,978.00	93,978.00	0.00
				0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	100.00%	0.00%
Sp Ed Mental Health	6512	8590	64,979.00	0.00	0.00	0.00	0.00	48,734.25	0.00	0.00	0.00	0.00	0.00	0.00	16,244.75	64,979.00	0.00
				0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	100.00%	0.00%
Ag Incentive	7010	8590	12,186.00	0.00	0.00	0.00	0.00	9,139.50	0.00	0.00	0.00	0.00	0.00	0.00	3,046.50	12,186.00	0.00
TOTAL OTHER STATE		**8500-**	**1,003,976.00**	**0.00**	**0.00**	**100,924.20**	**0.00**	**116,734.75**	**56,560.00**	**0.00**	**0.00**	**95,377.00**	**0.00**	**0.00**	**185,356.05**	**554,952.00**	**449,024.00**

	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	110,000.00	0.00	0.00	0.00	0.00	0.00	55,000.00	0.00	0.00	0.00	0.00	55,000.00	0.00	110,000.00	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%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	95.00%	5.00%
ASES - HMS	6010	8677	136,973.00	0.00	0.00	6,849.00	13,697.00	13,697.00	13,697.00	13,697.00	13,697.00	13,697.00	13,697.00	13,697.00	13,697.00	130,122.00	6,851.00
				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%
CCPT Grant	0000	8677	68,298.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,298.38	68,298.38	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%
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
				8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	100.00%	0.00%
Pine Rent	0000	8699	4,800.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00	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%
Imp Co Sup Finley Grant	0000	8699	5,925.00	0.00	0.00	5,925.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,925.00	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%	205300000000.00%	0.00%
Imp Co Sup HHS Grant	0000	8699	20,530.00	0.00	0.00	20,530.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,530.00	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%
HHS CTE	0000	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%
All Other Local Rev	0000	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%
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%	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%
Transportation Receipts	0131	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%
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%
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%	0.00%	100.00%
Microsoft Vouchers	9155	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%
Microsoft Govt Entities	9156	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
				4.19%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.81%	100.00%	0.00%
Special Ed -State	6500	8792	342,942.00	14,356.00	17,147.00	30,865.00	30,865.00	30,865.00	30,865.00	30,865.00	30,865.00	30,865.00	30,865.00	30,865.00	33,654.00	342,942.00	0.00
TOTAL OTHER LOCAL		**8600-**	**714,468.38**	**14,756.00**	**17,547.00**	**64,569.00**	**51,212.00**	**44,962.00**	**99,962.00**	**51,212.00**	**44,962.00**	**44,962.00**	**51,212.00**	**99,962.00**	**116,049.38**	**701,367.38**	**13,101.00**
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			**18,313,425.82**	**552,933.00**	**551,931.00**	**1,699,633.20**	**1,250,553.00**	**1,154,521.75**	**2,993,800.00**	**1,238,845.00**	**1,035,589.00**	**1,645,806.00**	**2,203,638.00**	**1,090,589.00**	**1,946,654.43**	**17,364,493.38**	**948,932.44**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			4.14%	7.67%	7.98%	8.03%	8.38%	7.99%	8.02%	8.33%	8.06%	8.01%	8.43%	8.75%	93.79%	6.21%
Certificated Salaries	1000	8,921,400.00	369,765.27	684,133.25	712,160.07	716,138.17	747,435.20	712,562.20	715,116.20	743,213.70	719,208.50	714,819.38	751,900.51	780,622.50	8,367,074.95	554,325.05
			6.57%	5.55%	7.85%	6.77%	8.96%	8.36%	7.99%	9.01%	8.16%	7.84%	8.70%	8.50%	94.26%	5.74%
Classified Salaries	2000	2,662,809.00	175,053.08	147,866.64	208,984.25	180,320.97	238,624.67	222,546.31	212,656.73	239,886.00	217,330.78	208,679.37	231,547.11	226,338.77	2,509,834.68	152,974.33
			4.40%	5.93%	6.91%	6.76%	7.08%	7.03%	7.11%	7.30%	7.13%	7.06%	7.29%	8.75%	82.74%	17.26%
Benefits	3000	3,512,849.00	154,569.38	208,327.95	242,812.13	237,457.31	248,595.04	246,838.98	249,779.39	256,277.89	250,538.99	247,950.60	256,008.59	307,374.29	2,906,530.54	606,318.46
			6.63%	10.50%	12.20%	7.62%	4.27%	6.15%	3.63%	7.79%	4.39%	4.08%	5.75%	10.00%	83.02%	16.98%
Supplies	4000	1,097,017.78	72,726.70	115,200.70	133,847.77	83,612.18	46,816.15	67,500.57	39,815.46	85,465.29	48,182.52	44,739.26	63,102.23	109,701.78	910,710.61	186,307.17
			9.49%	5.96%	7.22%	9.54%	4.87%	4.04%	6.20%	7.09%	4.06%	6.71%	6.54%	10.00%	81.72%	18.28%
Services/Other Operating	5000	1,802,275.95	171,052.25	107,391.23	130,213.43	172,001.20	87,684.81	72,754.84	111,720.12	127,721.94	73,262.10	120,908.97	117,938.62	180,227.60	1,472,877.11	329,398.85
Subtotal for SACS Reporting Object Codes 4000-5999		2,899,293.73	243,778.95	222,591.93	264,061.20	255,613.38	134,500.96	140,255.41	151,535.58	213,187.23	121,444.62	165,648.23	181,040.85	289,929.37	2,383,587.71	515,706.02
			0.00%	0.00%	8.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.69%	91.31%
Capital Outlay	6000	345,382.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	315,382.00
			4.72%	3.32%	5.98%	5.98%	5.98%	5.98%	5.98%	9.11%	9.11%	20.08%	9.11%	6.99%	92.32%	7.68%
Transfers to ICOE	7142	80,456.00	3,800.00	2,671.00	4,808.00	4,808.00	4,808.00	4,808.00	4,808.00	7,328.00	7,328.00	16,155.46	7,328.00	5,626.54	74,277.00	6,179.00
			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%	100.00%	100.00%	0.00%
Interfund Costs	7350	(7,933.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,933.00)	(7,933.00)	0.00
			99.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.86%	0.14%
Debt Service - Interest	7438	903.00	901.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	901.76	1.24
			100.00%	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%
Debt Service - Principal	7439	11,475.00	11,475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,475.00	0.00
			0.00%	0.00%	80.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	19.71%	100.00%	0.00%
Interfund Transfers Out	7619	373,652.08	0.00	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,652.08	373,652.08	0.00
TOTAL DISBURSEMENTS		**18,800,286.81**	**959,343.44**	**1,265,590.77**	**1,762,825.65**	**1,394,337.83**	**1,373,963.87**	**1,327,010.90**	**1,333,895.90**	**1,459,892.82**	**1,315,850.89**	**1,353,253.04**	**1,427,825.06**	**1,675,610.55**	**16,649,400.72**	**2,150,886.09**
NET INCOME		**(486,860.99)**	**(406,410.44)**	**(713,659.77)**	**(63,192.45)**	**(143,784.83)**	**(219,442.12)**	**1,666,789.10**	**(95,050.90)**	**(424,303.82)**	**329,955.11**	**850,384.96**	**(337,236.06)**	**271,043.88**	**715,092.66**	**(1,201,953.65)**

	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	4,972,374.85	**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
			28.25%	50.00%	15.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.75%	100.00%	0.00%
Accounts Receiveable	9200	668,236.51	188,757.49	334,118.26	100,235.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,125.29	668,236.51	(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%
Due From Other Funds	9310	412.43	0.00	0.00	412.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	412.43	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
			73.41%	20.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.59%	100.00%	0.00%
Accounts Payable	95XX	(343,562.17)	(252,220.49)	(68,712.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,629.25)	(343,562.17)	0.00
			39.90%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.10%	100.00%	0.00%
Health/Welfare Holding	9524	(210,775.38)	(84,106.48)	(105,387.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(21,281.21)	(210,775.38)	0.00
			221.98%	-121.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Unemployment Holding	9525	(493.43)	(1,095.31)	601.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(493.43)	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%
Workers' Comp Holding	9526	0.00	11,501.63	(11,501.63)	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%
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	(99,356.41)	0.00	0.00	(99,356.41)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(99,356.41)	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		**16,961.55**	**(137,163.16)**	**149,118.38**	**1,291.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,214.83**	**14,461.55**	**2,500.00**
ENDING CASH			**4,428,801.25**	**3,864,259.86**	**3,802,358.91**	**3,658,574.08**	**3,439,131.96**	**5,105,921.06**	**5,010,870.16**	**4,586,566.34**	**4,916,521.45**	**5,766,906.41**	**5,429,670.35**	**5,701,929.06**		

Beginning Fund Balance July 1st	4,989,336.40
Change in Fund Balance	(486,860.99)
Unaudited Fund Balance June 30th	4,502,475.41

Estimated Cash @ 6/30/2017	5,701,929.06
Estimated Accounts Receivable @ 6/30/2017	948,932.44
Estimated Accounts Payable @ 6/30/2017	(2,150,886.09)
Estimated Other Assets/Stores @ 6/30/2017	0.00
Revolving Cash @ 6/30/2017	2,500.00
Estimated Ending Fund Balance @ 6/30/2017	4,502,475.41

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	52,500.00	0.00	-100.0%
2) Federal Revenue		8100-8299	25,872.00	25,872.00	0.0%
3) Other State Revenue		8300-8599	133,632.00	169,811.00	27.1%
4) Other Local Revenue		8600-8799	7,893.02	0.00	-100.0%
5) TOTAL, REVENUES			219,897.02	195,683.00	-11.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	107,065.00	108,446.00	1.3%
2) Classified Salaries		2000-2999	21,037.19	40,958.00	94.7%
3) Employee Benefits		3000-3999	30,040.73	34,938.00	16.3%
4) Books and Supplies		4000-4999	1,377.06	5,500.00	299.4%
5) Services and Other Operating Expenditures		5000-5999	177.00	10,000.00	5549.7%
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	7,388.89	7,933.00	7.4%
9) TOTAL, EXPENDITURES			167,085.87	207,775.00	24.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,811.15	(12,092.00)	-122.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,811.15	(12,092.00)	-122.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70.89	52,882.04	74497.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70.89	52,882.04	74497.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70.89	52,882.04	74497.3%
2) Ending Balance, June 30 (E + F1e)			52,882.04	40,790.04	-22.9%
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	52,882.04	40,790.04	-22.9%
Adult Ed Programs	0000	9760	*52,882.04*		
Adult Ed Programs	0000	9760		*40,790.04*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	50,461.11		
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	13,056.68		
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			63,517.79		
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	10,521.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	114.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,636.01		
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)			52,881.78		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	52,500.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,500.00	0.00	-100.0%
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%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,872.00	25,872.00	0.0%
TOTAL, FEDERAL REVENUE			25,872.00	25,872.00	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	127,274.00	169,811.00	33.4%
All Other State Revenue	All Other	8590	6,358.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			133,632.00	169,811.00	27.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	425.76	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	7,467.26	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			7,893.02	0.00	-100.0%
TOTAL, REVENUES			219,897.02	195,683.00	-11.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	107,065.00	108,446.00	1.3%
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			107,065.00	108,446.00	1.3%
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	21,037.19	40,958.00	94.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,037.19	40,958.00	94.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,616.97	13,643.00	-22.6%
PERS		3201-3202	2,255.11	5,854.00	159.6%
OASDI/Medicare/Alternative		3301-3302	3,120.42	4,520.00	44.9%
Health and Welfare Benefits		3401-3402	4,111.50	8,396.00	104.2%
Unemployment Insurance		3501-3502	178.27	78.00	-56.2%
Workers' Compensation		3601-3602	2,101.02	2,447.00	16.5%
OPEB, Allocated		3701-3702	657.44	0.00	-100.0%
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			30,040.73	34,938.00	16.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	744.95	0.00	-100.0%
Materials and Supplies		4300	632.11	5,500.00	770.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,377.06	5,500.00	299.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	177.00	3,500.00	1877.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	6,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			177.00	10,000.00	5549.7%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,388.89	7,933.00	7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,388.89	7,933.00	7.4%
TOTAL, EXPENDITURES			167,085.87	207,775.00	24.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	52,500.00	0.00	-100.0%
2) Federal Revenue		8100-8299	25,872.00	25,872.00	0.0%
3) Other State Revenue		8300-8599	133,632.00	169,811.00	27.1%
4) Other Local Revenue		8600-8799	7,893.02	0.00	-100.0%
5) TOTAL, REVENUES			219,897.02	195,683.00	-11.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		129,361.87	129,243.00	-0.1%
2) Instruction - Related Services	2000-2999		30,335.11	70,599.00	132.7%
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		7,388.89	7,933.00	7.4%
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			167,085.87	207,775.00	24.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			52,811.15	(12,092.00)	-122.9%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,811.15	(12,092.00)	-122.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70.89	52,882.04	74497.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70.89	52,882.04	74497.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70.89	52,882.04	74497.3%
2) Ending Balance, June 30 (E + F1e)			52,882.04	40,790.04	-22.9%
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	52,882.04	40,790.04	-22.9%
Adult Ed Programs	0000	9760	*52,882.04*		
Adult Ed Programs	0000	9760		*40,790.04*	
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	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	814,296.19	800,504.00	-1.7%
3) Other State Revenue		8300-8599	64,324.12	63,300.00	-1.6%
4) Other Local Revenue		8600-8799	28,856.78	50,000.00	73.3%
5) TOTAL, REVENUES			907,477.09	913,804.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	335,409.59	308,936.00	-7.9%
3) Employee Benefits		3000-3999	125,046.15	113,480.00	-9.2%
4) Books and Supplies		4000-4999	575,725.58	531,000.00	-7.8%
5) Services and Other Operating Expenditures		5000-5999	14,960.09	13,000.00	-13.1%
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			1,051,141.41	966,416.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(143,664.32)	(52,612.00)	-63.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(143,664.32)	(52,612.00)	-63.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,415.57	216,751.25	-39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			360,415.57	216,751.25	-39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			360,415.57	216,751.25	-39.9%
2) Ending Balance, June 30 (E + F1e)			216,751.25	164,139.25	-24.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,548.50	0.00	-100.0%
Stores		9712	19,673.14	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	194,529.61	164,139.25	-15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	140,607.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,548.50		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	62,721.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	19,673.14		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			225,550.40		
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	8,501.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	297.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,799.15		
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)			216,751.25		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	814,296.19	800,504.00	-1.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			814,296.19	800,504.00	-1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	64,324.12	63,300.00	-1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			64,324.12	63,300.00	-1.6%
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	1,068.64	2,000.00	87.2%
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	27,788.14	48,000.00	72.7%
TOTAL, OTHER LOCAL REVENUE			28,856.78	50,000.00	73.3%
TOTAL, REVENUES			907,477.09	913,804.00	0.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	223,528.59	251,823.00	12.7%
Classified Supervisors' and Administrators' Salaries		2300	111,881.00	57,113.00	-49.0%
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			335,409.59	308,936.00	-7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,087.58	42,652.00	18.2%
OASDI/Medicare/Alternative		3301-3302	25,326.72	23,633.00	-6.7%
Health and Welfare Benefits		3401-3402	49,076.24	41,980.00	-14.5%
Unemployment Insurance		3501-3502	463.22	154.00	-66.8%
Workers' Compensation		3601-3602	5,454.56	5,061.00	-7.2%
OPEB, Allocated		3701-3702	8,637.83	0.00	-100.0%
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			125,046.15	113,480.00	-9.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,721.85	20,600.00	-50.6%
Noncapitalized Equipment		4400	1,106.24	0.00	-100.0%
Food		4700	532,897.49	510,400.00	-4.2%
TOTAL, BOOKS AND SUPPLIES			575,725.58	531,000.00	-7.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,585.72	500.00	-68.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,793.74	1,500.00	-60.5%
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	8,907.23	10,000.00	12.3%
Communications		5900	673.40	1,000.00	48.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,960.09	13,000.00	-13.1%
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			1,051,141.41	966,416.00	-8.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	814,296.19	800,504.00	-1.7%
3) Other State Revenue		8300-8599	64,324.12	63,300.00	-1.6%
4) Other Local Revenue		8600-8799	28,856.78	50,000.00	73.3%
5) TOTAL, REVENUES			907,477.09	913,804.00	0.7%
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		1,051,141.41	966,416.00	-8.1%
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			1,051,141.41	966,416.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(143,664.32)	(52,612.00)	-63.4%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(143,664.32)	(52,612.00)	-63.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,415.57	216,751.25	-39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			360,415.57	216,751.25	-39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			360,415.57	216,751.25	-39.9%
2) Ending Balance, June 30 (E + F1e)			216,751.25	164,139.25	-24.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,548.50	0.00	-100.0%
Stores		9712	19,673.14	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	194,529.61	164,139.25	-15.6%
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	2015-16 Unaudited Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	194,529.61	164,139.25
Total, Restricted Balance		194,529.61	164,139.25

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.51	0.00	-100.0%
5) TOTAL, REVENUES			0.51	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	316.16	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	190,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	15,677.08	3,000,935.00	19042.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	103,071.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			206,493.24	3,104,006.00	1403.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(206,492.73)	(3,104,006.00)	1403.2%
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	3,294,506.00	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			3,294,506.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,088,013.27	(3,104,006.00)	-200.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,992.73	3,104,006.00	19308.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,992.73	3,104,006.00	19308.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,992.73	3,104,006.00	19308.9%
2) Ending Balance, June 30 (E + F1e)			3,104,006.00	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	3,104,006.00	0.00	-100.0%
Capital Improvement Projects	0000	9780	*3,000,000.00*		
Interest Expense	0000	9780	*104,006.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,104,006.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,104,006.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,104,006.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
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 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	0.51	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			0.51	0.00	-100.0%
TOTAL, REVENUES			0.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	316.16	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			316.16	0.00	-100.0%
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	17,700.00	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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	172,800.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,500,467.00	New
Buildings and Improvements of Buildings		6200	0.00	1,500,468.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,677.08	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,677.08	3,000,935.00	19042.2%
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	0.00	103,071.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	103,071.00	New
TOTAL, EXPENDITURES			206,493.24	3,104,006.00	1403.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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	3,280,000.00	0.00	-100.0%
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	14,506.00	0.00	-100.0%
(c) TOTAL, SOURCES			3,294,506.00	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)			3,294,506.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.51	0.00	-100.0%
5) TOTAL, REVENUES			0.51	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		15,993.24	3,000,935.00	18663.8%
9) Other Outgo	9000-9999	Except 7600-7699	190,500.00	103,071.00	-45.9%
10) TOTAL, EXPENDITURES			206,493.24	3,104,006.00	1403.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(206,492.73)	(3,104,006.00)	1403.2%
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	3,294,506.00	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			3,294,506.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,088,013.27	(3,104,006.00)	-200.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,992.73	3,104,006.00	19308.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,992.73	3,104,006.00	19308.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,992.73	3,104,006.00	19308.9%
2) Ending Balance, June 30 (E + F1e)			3,104,006.00	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	3,104,006.00	0.00	-100.0%
Capital Improvement Projects	0000	9780	*3,000,000.00*		
Interest Expense	0000	9780	*104,006.00*		
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	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,780.40	0.00	-100.0%
5) TOTAL, REVENUES			58,780.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,963.00	117,862.56	2874.1%
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			3,963.00	117,862.56	2874.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,817.40	(117,862.56)	-315.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,817.40	(117,862.56)	-315.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,045.16	117,862.56	86.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,045.16	117,862.56	86.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,045.16	117,862.56	86.9%
2) Ending Balance, June 30 (E + F1e)			117,862.56	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	117,862.56	0.00	-100.0%
Capital Facility Projects	0000	9780	*117,862.56*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	117,668.68		
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	193.88		
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			117,862.56		
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)			117,862.56		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	551.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	58,229.30	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			58,780.40	0.00	-100.0%
TOTAL, REVENUES			58,780.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2015-16 Unaudited Actuals	2016-17 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	3,963.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	117,862.56	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			3,963.00	117,862.56	2874.1%
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			3,963.00	117,862.56	2874.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,780.40	0.00	-100.0%
5) TOTAL, REVENUES			58,780.40	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		3,963.00	117,862.56	2874.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,963.00	117,862.56	2874.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,817.40	(117,862.56)	-315.0%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,817.40	(117,862.56)	-315.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,045.16	117,862.56	86.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,045.16	117,862.56	86.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,045.16	117,862.56	86.9%
2) Ending Balance, June 30 (E + F1e)			117,862.56	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	117,862.56	0.00	-100.0%
Capital Facility Projects	0000	9780	*117,862.56*		
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	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	356.66	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	356.66	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(356.66)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(356.66)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	356.66	356.66	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356.66	356.66	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356.66	356.66	0.0%
2) Ending Balance, June 30 (E + F1e)			356.66	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	356.66	0.00	-100.0%
Capital Facilities Projects	0000	9780	*356.66*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	356.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			356.66		
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)			356.66		

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

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	356.66	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	356.66	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	356.66	New

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	356.66	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	356.66	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(356.66)	New
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(356.66)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	356.66	356.66	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356.66	356.66	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356.66	356.66	0.0%
2) Ending Balance, June 30 (E + F1e)			356.66	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	356.66	0.00	-100.0%
Capital Facilities Projects	0000	9780	*356.66*		
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	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,642.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	365,909.00	340,941.00	-6.8%
5) TOTAL, REVENUES			368,551.00	340,941.00	-7.5%
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	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	435,205.00	405,402.00	-6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			435,205.00	405,402.00	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,654.00)	(64,461.00)	-3.3%
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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,654.00)	(64,461.00)	-3.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,115.00	64,461.00	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,115.00	64,461.00	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,115.00	64,461.00	-50.8%
2) Ending Balance, June 30 (E + F1e)			64,461.00	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	64,461.00	0.00	-100.0%
G.O. Bond Principal and Interest Payments	0000	9780	*64,461.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64,380.00		
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	81.00		
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			64,461.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			64,461.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	2,642.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,642.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	329,103.00	311,000.00	-5.5%
Unsecured Roll		8612	31,717.00	30,135.00	-5.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	5,478.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	(389.00)	(194.00)	-50.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			365,909.00	340,941.00	-6.8%
TOTAL, REVENUES			368,551.00	340,941.00	-7.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	155,000.00	125,000.00	-19.4%
Bond Interest and Other Service Charges		7434	280,205.00	280,402.00	0.1%
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)			435,205.00	405,402.00	-6.8%
TOTAL, EXPENDITURES			435,205.00	405,402.00	-6.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,642.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	365,909.00	340,941.00	-6.8%
5) TOTAL, REVENUES			368,551.00	340,941.00	-7.5%
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	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	435,205.00	405,402.00	-6.8%
10) TOTAL, EXPENDITURES			435,205.00	405,402.00	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(66,654.00)	(64,461.00)	-3.3%
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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,654.00)	(64,461.00)	-3.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,115.00	64,461.00	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,115.00	64,461.00	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,115.00	64,461.00	-50.8%
2) Ending Balance, June 30 (E + F1e)			64,461.00	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	64,461.00	0.00	-100.0%
G.O. Bond Principal and Interest Payments	0000	9780	*64,461.00*		
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	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,901.19	51,608.00	91.8%
5) TOTAL, REVENUES			26,901.19	51,608.00	91.8%
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	205,913.80	230,225.00	11.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			205,913.80	230,225.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(179,012.61)	(178,617.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	197,120.95	373,652.08	89.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			197,120.95	373,652.08	89.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,108.34	195,035.08	977.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,644.39	29,752.73	155.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,644.39	29,752.73	155.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,644.39	29,752.73	155.5%
2) Ending Balance, June 30 (E + F1e)			29,752.73	224,787.81	655.5%
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	29,752.73	224,787.81	655.5%
Debt Service Payments	0000	9780	*29,752.73*		
Debt Service Payments	0000	9780		*224,787.81*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,702.00		
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	50.73		
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			29,752.73		
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)			29,752.73		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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					
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	185.41	140.00	-24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26,715.78	51,468.00	92.7%
TOTAL, OTHER LOCAL REVENUE			26,901.19	51,608.00	91.8%
TOTAL, REVENUES			26,901.19	51,608.00	91.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	61,096.59	85,407.00	39.8%
Other Debt Service - Principal		7439	144,817.21	144,818.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			205,913.80	230,225.00	11.8%
TOTAL, EXPENDITURES			205,913.80	230,225.00	11.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	197,120.95	373,652.08	89.6%
(a) TOTAL, INTERFUND TRANSFERS IN			197,120.95	373,652.08	89.6%
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)			197,120.95	373,652.08	89.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,901.19	51,608.00	91.8%
5) TOTAL, REVENUES			26,901.19	51,608.00	91.8%
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	205,913.80	230,225.00	11.8%
10) TOTAL, EXPENDITURES			205,913.80	230,225.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(179,012.61)	(178,617.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	197,120.95	373,652.08	89.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			197,120.95	373,652.08	89.6%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,108.34	195,035.08	977.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,644.39	29,752.73	155.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,644.39	29,752.73	155.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,644.39	29,752.73	155.5%
2) Ending Balance, June 30 (E + F1e)			29,752.73	224,787.81	655.5%
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	29,752.73	224,787.81	655.5%
Debt Service Payments	0000	9780	*29,752.73*		
Debt Service Payments	0000	9780		*224,787.81*	
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	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Balance		0.00	0.00

SACS2016ALL Financial Reporting Software - 2016.2.0
8/30/2016 9:08:13 AM **13-63149-0000000**

Unaudited Actuals
2016-17 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	-194.00

Explanation:This information has been provided by the Imperial County Assessor's Office as a best estimate as to the activity in the budget year. As interest was negative in 2015-16, their office has issued a negative interest budget assumption in 2016-17.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2016ALL Financial Reporting Software - 2016.2.0
8/30/2016 9:07:32 AM **13-63149-0000000**

Unaudited Actuals
2015-16 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	-389.00

Explanation:This information was provided to the District by the Imperial County Assessor's Office, and has been verified for accuracy.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.