

DEHESA SCHOOL DISTRICT

LOCATION & TIME

CLOSED SESSION - 6:30 p.m.

Dehesa School – Conf Room D4

LOCATION & TIME -

OPEN SESSION - 7:00 p.m.

Dehesa School - MPR

REGULAR GOVERNING BOARD MEETING

SEPTEMBER 8, 2016

AMENDED AGENDA

Accommodations: In compliance with the American with Disabilities Act 1990, if you need special assistance to participate in this meeting, please contact the office of the Superintendent at 619-444-2161. Notification of 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to that meeting.

In compliance with Government Code section 54957.5, non-exempt writings that are distributed to a majority or all of the board in advance of a meeting, may be viewed at Dehesa School District, 4612 Dehesa Road, El Cajon, CA 92019, or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Sheila Cochran.

Board of Education agendas and minutes are, by law, public documents. Please note the Dehesa School District posts Board agendas and minutes on the school website: www.dehesasd.net.

I. Call to Order

- A. Public Comment on Closed Session Items.

II. Closed Session

- A. PUPIL PERSONNEL MATTERS: The Governing Board will recess to Closed Session to consider pupil personnel matters pursuant to Government Code Section 35146, 72122, and 48918
- B. PERSONNEL MATTERS: The Governing Board will recess to Closed Session to consider personnel matters pursuant to Government Code Section 54957
1. Appointment, Employment, Evaluation of Performance, Discipline, Leaves, or Dismissal of a Public Employee
- C. NEGOTIATIONS: The Governing Board will recess to Closed Session to consider negotiations and related matters pursuant to Government Code 54957.
1. Employee Organizations: DTA, CSEA, and Unrepresented Employees
- D. POTENTIAL LITIGATION: The Governing Board will recess to Closed Session to consider possible litigation pursuant to Government Code 54956.9 (b.)(1).
- E. REAL PROPERTY: The Governing Board will recess to Closed Session to consider real property pursuant to Government Code 54956.8 (b.)(1). Case No. 37-2015-00030843-CU-WM-CTL

III. Public Meeting

- A. Call to Order and Establishing a Quorum
- B. Closed Session Report of Any Action Taken
- C. Pledge of Allegiance
- D. Agenda Approval

IV. Requests to Address the Board

A. District/Community Organization Reports

1. Parents' Club – Jade Clark, President
2. Dehesa Teacher's Association – Presidents Nicole Suetos - Presentation
3. California School Employees Association # 663 - Jackie Finch, President
4. Method Schools – Jessica Spallino - Presentation
5. Element Education – Terri Novacek, Director
 - a. Dehesa Charter School
 - b. Community Montessori
6. Diego Hills Charter School – Lindsay Reese
7. The Heights Charter School – Diana Whyte
8. Inspire Charter – Nick Nichols
9. Valiant Academy– Justin Schmitt
10. Citizen Input

B. Board Input

V. Routine Action Items

The following items are considered by the Superintendent to be of a routine nature and are acted on with one motion. Any recommendation may be removed at the request of any Board Member and placed under new and/or unfinished business.

- A. Approval of Minutes – It is recommended that the board of Trustees approve the minutes of the following meetings:
 1. Special Board Meeting – August 11, 2016
 2. Regular Board Meeting – August 16, 2016
- B. Approval of Purchase Orders – It is recommended that the Board of Trustees approve the commercial warrants as presented.
- C. It is recommended that the Board of Trustees approve the following annual contract agreements
- D. Conferences and Workshops
 1. SDCOE Conference on Student Records, Custody & Residency Issues for Admin Clerk on September 29, 2016 at a cost of \$85.00
 2. No Excuses University Conference – October 20, 21. Ripke, Kjono, Pinillos and Stevens attending. Cost of \$495.00 per participant, plus hotel.

VI. Information & Proposals (Action may be taken)

- A. Correspondence:** None
- B. Report, Information, and Presentations**
 - 1. Budget Report
 - 2. Summer Construction Project Update
 - 3. Principal's Report
 - 4. Enrollment
 - 5. Child Nutrition Report – Sheila White
- C. Discussion**

VII. Action Items

- A. Public Hearings**
 - 1. Availability of Instructional Materials
 - 2. Disclosure of Collective Bargaining Agreement
- B. Old Business – None**
- C. New Business**
 - 1. The Board will consider Resolution #2016-9-1 of Instructional Materials.
 - 2. The Board will approve the Tentative Bargaining Agreement.
 - 3. The Board will approve the Budget Revisions.
 - 4. The Board will consider Unaudited Actuals Financial Report.
 - 5. The Board will consider Resolution #2016-9-2 for adopting the GANN Limit.
 - 6. The Board will consider the revised increase in Student Lunch Prices.
- D. Negotiations – None**
- E. Board Policies**
 - 1. The Board will consider the Revision of District Conflict of Interest Code Board Bylaws, BB9270

**F. Personnel:
Certificated-**

1. To accept the resignation of a certificated teacher effective August 18, 2016.
2. To hire a certificated teacher effective August 18, 2016.

VIII. Advance Planning

A. Next Meeting

1. Regular Meeting – Thursday, October 13, 2016 at 6:30p.m. Closed Session/7:00p.m.
Open Session

B. Agenda Items – Trustees may request placing items on the next agenda.

C. Future Meeting Dates

1. Regular Meeting – November 10, 2016 at 6:30p.m. Closed Session/7:00p.m. Open Session

IX. Adjournment

DEHESA

SCHOOL DISTRICT

SPECIAL GOVERNING BOARD MEETING

August 11, 2016

Minutes

- I. **Call To Order:** President Cindy White called the meeting to order at 6:45 am and a quorum was established with Board members being present; Cindy White, Karl Becker and Christina Becker. Derek Voth and Jeff Royal were absent. Also in attendance was Superintendent Nancy Hauer. Board trustee Christina Becker led all in the Pledge of Allegiance. Karl Becker made a motion to approve the agenda, seconded by Christina Becker approved by all members present.
- II. **Closed Session:** No closed session was needed so the Board went directly into open session.
- III. **Action Items:**
 - A. Trustee Karl Becker made a motion to consider the cost to install six Interactive Projectors by World Bridge Technologies, seconded by Trustee Christina Becker. Discussion and vote as follows:
Ayes: Cynthia White, Karl Becker, Christina Becker
 - B. **Next Meeting:** August 18, 2016 with closed session at 6:30 and open session at 7:00 pm.
 - C. **Adjournment:** The meeting was adjourned at 6:48 am.

Respectfully submitted by:

Approved by:

Nancy Hauer
Superintendent

Christina Becker
Clerk of the Board

DEHESA

SCHOOL DISTRICT

REGULAR GOVERNING BOARD MEETING

August 18, 2016

Minutes

- I. **Call to Order:** President Cindy White called the meeting to order at 6:30 pm and the Board convened into closed session.
- II. **Closed Session**
- III. **Public Meeting:** The Board reconvened at 7:05 pm and President White called the meeting to order and stated no action was taken in closed session. A quorum was established with members being present: Cindy White, Karl Becker and Christina Becker. Jeff Royal and Derek Voth were absent. Karl Becker led all in the Pledge of Allegiance. President White asked that the Personnel Section VII.F. Certificated, be moved to the front of the agenda. Trustee Karl Becker made a motion to approve the agenda with the changes requested, seconded by Christina Becker. Board approved the agenda as follows:
Ayes: Cindy White, Karl Becker, Christina Becker
Nays: None
Absent: Jeff Royal, Derek Voth
Abstain: None

- VII. **Action Items: Personnel**

F Certificated 1-2: Karl Becker made a motion, seconded by Christina Becker to consider the resignation of two certificated teachers and the hiring of two certificated teachers. Principal, Tamara Ripke first introduced Kelly Swanson, new 4th grade teacher who was hired at the previous Board meeting. She shared the new plan of Mrs. Swanson team teaching with our current 5th grade teacher, Nicole Suetos. Mrs. Swanson will be teaching math and science and Ms. Suetos will be teaching ELA and Social Studies. Both teachers are very excited about the year. Principal Ripke passed out a bio sheet on all three teachers to the Board. She then introduced Christine Lavigne who will be teaching ELA to our 6th, 7th and 8th graders along with 8th grade Social Studies. Next, she introduced Fausto Baltazar, our new 7th grade math teacher who has previously taught both math and special education. All three middle school teachers have been collaborating together and are very excited to be teaching a Spanish elective to all three grades this upcoming year. They believe the new curriculum will be more challenging for the students and help make them more successful.

Discussion and vote as follows:

Aye: Cynthia White, Christina Becker, Karl Becker

No: None

Absent: Jeff Royal, Derek Voth

Abstain: None

The Board congratulated all three teachers and welcomed them to Dehesa.

IV. Requests to Address the Board

A.1 Parents Club: Superintendent stated they would be providing lunch the following day for the first All Staff Day.

A.2. Dehesa Teachers Association – No report

A.3. CSEA – CSEA President, Jackie Finch, informed the Board there was CPR training earlier that day for classified staff that needed it. She will be working with Administration on some negotiations. Mrs. Finch asked if she could put on her transportation hat and share with the Board information about her training that she had recently completed up in Sacramento to become a Bus trainer. She showed a brief video of the class and explained that it was a three week intense class with homework and a final. There were 16 participants and 15 graduated. The Board congratulated her on all of her hard work.

A. 4 Element Education – No report this month, Superintendent will check in with them.

A.5 Diego Hills - Their starting enrollment is 600 for San Diego and 125 for the Lemon Grove location. They had a good summer school program and will be offering Avid this fall. Superintendent Hauer handed out a flyer from Lindsay Reese to share.

A.6 The Heights Charter – They are starting the year with 230 students, up 21 from last year.

A.7 Inspire Charter School – No report, Superintendent will check in.

A.8 Method Schools – They will be presenting at the September Board meeting. Starting the school year with 130 enrolled. The summer school program was a success with 915 students. Business Manager, Lori Wigg shared that they are projecting to close with a negative balance of approximately \$7,000 in 2015-16 (a reduction from \$328,000 in 2014-15). However, with the additional ADA generated by their summer program, this deficit will be completely eliminated. Due to the timing of revenues from their summer track, the entire deficit will be eliminated in 2016-17 instead of 2015-16.

A.9 Mosaica Charter – Superintendent Hauer shared that they are excited to start the new year with improved technology. She also shared that they are changing their name pursuant to a court order. The new name will be Valiant Academy, signifying that they possess courage and determination. The name reflects their desire to inspire in each of their students those qualities like fearlessness, daring, resilience and aspiration that will allow them to succeed, not only at further education and career, but at life as well.

A.10 Citizen Input – None

B. Board Input: President White thanked, Marc Zacovic for attending our meeting again and congratulated him for filling out the paperwork to start serving on our Board in December. Mr. Zacovic asked if it would be possible to receive the full Board Packet beginning now so he could become more familiar with our issues and the Board agreed. Trustee Karl Becker asked Jackie Finch, Transportation Director if she had any more information on the age of our busses. Mrs. Finch shared the age of each bus with the Board, including our oldest bus that will be 20 years old in 2017 and it is also the one that is handicap accessible. She estimates that the cost to replace it will be approximately \$140,000. Board discussed possible options and consideration for including it in our budget. Jackie Finch also shared that the summer use of our busses by YMCA and Diego Hills was very successful and a large financial win for our district.

V. Routine Action Items: Karl Becker made a motion to approve the routine action items, seconded by Karl Becker. Vote as follows:

Ayes: Cindy White, Karl Becker, Christina Becker

Nays: None

Absent: Jeff Royal, Derek Voth

Abstain: None

VI. A. Correspondence: Superintendent Hauer reviewed the correspondence from the Registrar of Voters, California Department of Education and County of San Diego.

B.1 Budget Report: Business Manager shared that she will have a full report next month with the Unaudited Actuals.

B.2 Summer Construction Project Update: Business Manager shared that the school had received a check for \$99,000 to mitigate the flood damage repairs. This will go back into the bond fund. Mrs. Wigg introduced Lance Bidnick from SDCOE who is working with our district. He shared that the Shade Structure cover is currently being made and that the installation will hopefully take place over the upcoming Labor Day weekend. Discussion by Board on the fascia that needs to be repaired and what sections of the school are most affected and where our priorities lie. Business Manager said that the reimbursement from the flood damage could go to these repairs. Board is not sure if they want all the money being spent on this project but realize that at least the sections

identified in the Williams report need to be repaired.

B.4 Summer Maintenance Report: Business Manager Lori Wigg updated the Board on projects that have been completed and ones still happening. She praised our maintenance lead, David Best and one of our aides, James Stevens who were able to strip the former break room down and move everything to the proper rooms at a huge savings to the district. We are in the process of obtaining the necessary quotes for the next phase involved in creating another office and she hopes to have that information at the next Board meeting. Further discussion by the Board including not wanting to have the work wait until a Board meeting. Trustee Christina Becker made a motion to approve spending up to \$30,000 on the work needed to be done to get the new office installed. Motion was seconded by Karl Becker and vote as follows:

Aye: Cynthia White, Karl Becker, Christina White

Nay: None

Absent: Jeff Royal, Derek Voth

Abstain: None

B.4 Principal's Report: Tamara Ripke shared that Middle School teachers hosted an ice cream social recently to allow middle school students and families to come meet the new teachers. We have adopted Achieve 3000 for Grades 4-8th and received training for it. We are very hopeful it can help us improve student achievement. All staff have adopted colleges as part of NEU. Mrs. Evans, 1st grade class has adopted Gallaudet University which is a deaf university. She has already been in communication with the college and is looking forward to working with them this year. She is fluent in sign language, along with Mrs. Ripke, and will be including that in one of the enrichment classes. She is also implementing SAM; Student Accountability Meetings. Principal Ripke offered a huge thank you to our maintenance and custodial staff who have been working diligently all summer to improve our school and help with changes in the staff breakroom and workroom.

B.5 Enrollment: We have lost a few more students and have had some new ones enroll.

B.6 Annual Board Items: Board had asked for a list of standard Board items and the month they normally occur.

C. Discussion - None

VII. Action Items

A. Public Hearings: None

B. Old Business: None

C. New Business:

- 1. On Line Literacy Program Achieve 3000.** Discussion and clarification by Superintendent on how this service benefits our students. It will be for Grades 4th-8th at present and in addition we are piloting a language arts program. The program has received great reviews from the other schools using it. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker

Nays: None

Absent: Jeff Royal, Derek Voth

Abstain: None

- 2 Amended Construction Services Agreement with West Coast Air:** Motion made by Karl Becker and seconded by Christina Becker to consider the agreement.

Discussion and vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker

Nays: None

Absent: Jeff Royal, Derek Voth

Abstain: None

- 3 Sixth Grade Camp Contract with CMI:** Motion made by Christina Becker, seconded by Karl Becker. Discussion and vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker

Nays: None

Absent: Jeff Royal, Derek Voth

Abstain: None

- 4 Consultant Agreement with School Psychologist:** Motion made by Christina Becker, seconded by Karl Becker. Discussion and vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker

Nays: None

Absent: Jeff Royal, Derek Voth

Abstain: None

- 5. Increase in Student Lunch Prices:** Motion made by Cindy White and seconded by Christina Becker. Information shared by Business Manager, Lori Wigg on the average price of lunches in the surrounding school districts. Discussion and decision by Board members to increase the cost of K-5 lunches to \$2.75 and 6-8 lunches to \$3.00. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker

Nays: None

Absent: Jeff Royal, Derek Voth

Abstain: None

D. Negotiations: None

E. Board Policies: None

F. Personnel: Motion made by Karl Becker to consider Classified Items 1-3 on the agenda and seconded by Derek Voth. Discussion and vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker

Nays: None

Absent: Jeff Royal, Derek Voth

Abstain: None

VII. Advance Planning:

A. Next Meeting:

1. Regular Meeting is set for Thursday, September 8, 2016. Closed session will be at 6:30p.m. followed by open session at 7:00 pm.

B. Agenda Items – per request of Board members.

C. Future Meeting Dates: October 27, 2016 with closed session at 6:30 and open Session at 7:00.

IX. Adjournment: Meeting was adjourned at 8:35pm.

Respectfully submitted and approved by:

Sheila Cochran
Administrative Secretary

Christina Becker
Clerk of the Board

PURCHASE ORDERS August 2016

DATE	PO NUMBER	VENDOR	Description	AMOUNT	BUDGET CATEGORY
8/1/2016	7033	School Speciality	Supplies- J. Evans	244.41	General-Instruction
8/1/2016	7034	SCDCOE	Attendance Training	50.00	General-School Admin
8/1/2016	7035	A Discount Vacuum	Belts	32.50	General-Operations
8/1/2016	7036	CASBO	Pupil Attendance Conference	445.00	General-School Admin
8/1/2016	7037	NISA	2016-17 Membership Dues	300.00	General-Instruction
8/1/2016	7038	Frontline	2016-17 Absence System Subscription	1,579.90	General-Dist Admin
8/1/2016	7039	Strategos	Motivational Guest Speaker	500.00	General-Dist Admin
8/1/2016	7040	Amazon	School Flags	89.70	General-Instruction
8/1/2016	7041	Aardvark	Squirrel Treatment	595.00	General-Operations
8/2/2016	7042	Lynns Locksmith	Open PO for 16-17: Keys	400.00	General-Maintenance
8/2/2016	7043	Amazon	Labelmaker/Refill	17.69	General-School Admin
8/1/3016	7044	Amazon	Bookshelves-Stinson	59.14	General-Instruction
8/2/2016	7045	Achieve 3000	On-Line Reading Support Curr & Assmt	4,472.00	General-Instruction (LCAP 1&4)
8/2/2016	7046	Edjoin	Job Postings	450.00	General-Dist Admin
8/3/2016	7047	Southwest	School Supplies-Perez	231.65	General-Instruction
8/4/2016	7048	AL Live Scan	Open PO for 16-17: Fingerprints	350.00	General-Dist Admin
8/4/2016	7049	MRC	Open PO for 16-17: Copier Supplies	2,140.00	General-Instruction& Admin
8/8/2016	7050	Amazon	Principal-Book	32.40	General-School Admin
8/8/2016	7051	STS	Computer Screen-Cafeteria	86.39	Cafeteria Fund
8/8/2016	7052	Renaissance Learning	On Line Reading Subscription	3,114.00	General-Instruction (LCAP 3&4)
8/8/2016	7053	Conference Reading/Writing	Lavigne	320.00	Title II-Professional Dev(LCAP 1)
8/9/2016	7054	Juliet Commercial Lighting	Light Bulbs	191.87	General-Operations
8/9/2016	7055	SDCOE	Library Service	1,332.32	General-Media/Library Serv
8/10/2016	7056	SDCOE	Conf-Hauer	25.00	General-Dist Admin
8/10/2016	7057	School-Fix-Catalog	School Sign-Legs	0	PO-Cancelled
8/10/2016	7058	McGraw Hill	Special Ed Supplies	970.61	Special Ed
8/10/2016	7059	Univ Calif - Ripke	Alice Training	595.00	General-Dist Admin
8/11/2016	7060	World Bridge	Projectors Install	12,400.00	Bond Fund
8/11/2016	7061	Amazon	Posters for school	55.07	General-School Admin
8/11/2016	7062	Amazon	Welcome Back Signs	8.13	General-School Admin

PURCHASE ORDERS August 2016

DATE	PO NUMBER	VENDOR	Description	AMOUNT	BUDGET CATEGORY
8/11/2016	7063	Precision Electric	Relocation of Electrical Service	2,712.88	General-Maintenance
8/11/2016	7064	Southwest	Cord Concealer-Pinillos	11.74	General-Operations
8/11/2016	7065	School Speciality	Supplies-Pinillos	87.57	General-Instruction
8/13/2016	7066	Amazon	Spanish Materials	212.13	General-Instruction
8/15/2016	7067	Time for Kids	Subscription K, 2,3,4	526.28	General-Instruction
8/15/2016	7068	School Speciality	Supplies-Blakey	22.34	General-Instruction
8/15/2016	7069	Southwest	Bulletin Board Paper	107.96	General-Instruction
8/15/2016	7070	School Fix Catalog	Signs for School	87.50	General-School Admin
8/15/2016	7071	Dept of Justice	Open PO for 16-17: Background Checks	750.00	General-Dist Admin
8/16/2016	7072	Vista Hill	Open PO for 16-17: Mental Health Serv	16,200.00	Special Ed-Mental Health
8/16/2016	7073	FireWatch	Annual Inspection	123.55	General-Operations
8/16/2016	7074	Southwest	Teacher Supplies	50.02	General-Instruction
8/16/2016	7075	Aardvark	Open PO for 16-17: Insects &Gophers	2,432.00	General-Operations
8/16/2016	7076	School Speciality	Teacher Supplies	144.14	General-Instruction
8/16/2016	7077	Otay Water	Open PO for 16-17: Water Bills	4,600.00	General-Operations
8/16/2016	7078	SDG&E	Open PO for 16-17: Electric Bills	58,835.00	General-Operations
8/17/2016	7079	Amazon	Internet Cable-Pinillos	10.79	General-Instruction
8/18/2016	7080	School Speciality	Teacher Supplies-Stinson	96.94	Special Ed
8/19/2016	7082	Pac Bell	Thermostat Repair-Staff Lounge	333.00	General-Maintenance
8/23/2016	7081	School Speciality	Supplies-Office	147.49	General-School Admin
8/24/2016	7083	Pac Bell	Refrigerator Repairs	317.52	General-Maintenance
8/24/2016	7084	No Excuses & University	Subscription	129.00	General-Instruction
8/24/2016	7085	Office Depot	Kinder Binders/Pens	80.47	General-Instruction
8/24/2016	7086	Office Depot	Cardstock/Add Tape	17.84	General-Instruction& Admin
8/24/2016	7087	MRC	Waste Containers	50.00	General-Operations
8/25/2016	7088	School Speciality	School supplies-Lanyards, whistles	70.63	General-Instruction
8/25/2016	7089	Southwest	Copy Paper	334.38	General-Instruction& Admin
8/25/2016	7090	School Speciality	Envelopes	44.95	General-Instruction& Admin
8/24/2016	7091	MRC	Printer/Scanner-Wigg	415.00	General-Admin
8/29/2016	7092	Amazon	Library Books	18.51	General-Media/Library Serv
8/29/2016	7093	SDCOE	Student Records Conf - Brandy	85.00	General-School Admin

PURCHASE ORDERS August 2016

DATE	PO NUMBER	VENDOR	Description	AMOUNT	BUDGET CATEGORY
				120,142.41	



Brandy Kelley <brandy.kelley@dehesasd.net>

Student Records, Custody & Residency Issues: Registration (PENDING)

1 message

OMS Notifications <notifications@k12oms.org>
 Reply-To: "tashas@sdcoe.net" <tashas@sdcoe.net>
 To: Brandy Kelley <brandy.kelley@dehesasd.net>

Mon, Aug 29, 2016 at 2:05 PM

Brandy Kelley, thank you for submitting your registration for the following event:

Event Student Records, Custody & Residency Issues

Event Date Sep 29, 2016

Event Time 8:30 am - 3:30 pm

Event Price \$ 85.00

Payment Options Cash | Check | Money Order | Purchase Order | Inter Department Transfer

Inter Department Transfer Account Number:

Status PENDING

Confirmation Number kel-ltqvaf

IMPORTANT: The current status of your registration for this event is **PENDING**. In order to confirm your spot for this event your registration information will be reviewed for completeness. Please submit payment in the amount of \$ 85.00. The payment will be processed according to our payment guidelines.

To make payment:

<p align="center">
 Make checks and <strong style="font-family: arial, helvetica, sans-serif;">purchase
 orders payable to:
 <strong
 style="font-family: arial, helvetica, sans-serif;">San Diego County Superintendent of Schools

 Attn: Tasha Smith

 <strong style="font-family: arial, helvetica, sans-serif;">6401 Linda Vista Road, Room 408
<strong
 style="font-family: arial, helvetica, sans-serif;">San Diego, CA 92111</p>

If you have any questions, please email or call me. Please include your name, the event title, and your confirmation number in all correspondence. For information on the event, visit <http://sdcoe.k12oms.org/index.php?gid=918>

Sincerely,
 Tasha Smith
 Email: tashas@sdcoe.net
 Phone: (858) 292-3795

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Lori Wigg
Business Manager

Subject: Monthly Budget Update

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

At the October 20, 2011 Board Meeting, Members were asked about their preferences for monthly budget updates. Consensus was that a statement of fund balances and clear, concise updates on key issues would be preferred during months falling in-between major reports.

Report:

Attached is a summary of fund balances (cash in County Treasury) along with a listing of construction expenditures for the school construction project.

Financial Impact:

NA – For Informational Purposes Only

Student Impact:

NA – For Informational Purposes Only

Recommendation:

NA – For Informational Purposes Only

Agenda Item #: VI.B.1

Dehesa School District

Fund Balances

(Cash in County Treasury as of August 30, 2016)

FUND	DESCRIPTION	BALANCE
01-00	GENERAL FUND	\$812,623
09-00	CHARTER SCHOOLS SPECIAL REVENUE FUND (FD 39)	\$128,490
12-06	CHILD DEVELOPMENT FUND	\$10,600
13-00	CAFETERIA SPECIAL REVENUE FUND	\$20,157
14-00	DEFERRED MAINTENANCE FUND	\$101,803
17-42	SPECIAL RESOURCE FUND (CHARTER OVERSIGHT)	\$479,482
20-00	SPECIAL RESERVE OPEB/RETIREE BENEFITS FUND	\$67,979
21-39	BUILDING FUND	\$413,083
25-19	CAPITAL FACILITIES/SB2068 FUND	\$131,746
40-00	SPECIAL RESERVES/CAPITAL PROJECTS	\$7,473
	GRAND TOTAL	\$2,173,436

Please note that cash balances in the General Fund fluctuate on a regular basis. This is a normal feature of the fluid budget/accounting process.

Dehesa School District
Building Fund 21-39

8/31/2016

Date			Expenditure
7/1/2016	Beginning Balance		\$547,086.95
Total			\$547,086.95
Payment Date	Service Provider	Services Performed	Amount
7/27/2016	Office Depot	Conference Room Furniture for new building	\$2,278.35
TOTAL CURRENT YEAR EXPENSES			\$2,278.35
TOTAL FUNDS AVAILABLE AS OF 8/31/16			\$544,808.60
Prior Year Project Expenditures			
7/24/2013	Dalescott	GO Bond Continuing Disclosure Annual Report	4,511.31
9/10/2013	Best Best & Krieger	Legal School Facilities Project	1,671.70
9/9/2013	Sprotte Watson Architects	Feasibility 100% complete, Schematic Design 50% Complete	36,937.50
10/24/2013	Sprotte Watson Architects	Schematic Design 85% Complete	8,618.75
11/5/2013	Sprotte Watson Architects	Reimbursable items, printing and reproduction	555.66
11/6/2013	Sprotte Watson Architects	Architectural Fee	3,693.75
2/19/2014	Best Best & Krieger	Lease, Leaseback Attorneys	1,363.34
2/19/2014	Sprotte Watson Architects	Architectural Fee	33,243.75
2/19/2014	Sprotte Watson Architects	Reimburse for California Geological Survey	3,600.00
2/19/2014	Sprotte Watson Architects	Architectural Fee	96,037.50
2/19/2014	Division of State Architect	Project Submission	39,124.82
3/3/2014	Southern California Soil & Testing	Soil Testing	12,707.65
3/18/2014	Best Best & Krieger	Legal School Facilities Project	3,078.50
3/31/2014	Sprotte Watson Architects	Construction Documents 70%	99,731.25
4/17/2014	Sprotte Watson Architects	Engineering	4,075.60
4/17/2014	Sprotte Watson Architects	Construction Documents 85%	33,243.75
4/24/2014	Standard & Poors Ratings Services	Bond Rating	9,500.00
4/24/2014	Best Best & Krieger	Legal School Facilities Project	1,693.42
5/12/2014	Sprotte Watson Architects	Construction Documents 90%	11,081.25
5/19/2014	Best Best & Krieger	Legal School Facilities Project	352.50
7/18/2014	Best Best & Krieger	Legal School Facilities Project	70.50
7/7/2014	Sprotte Watson Architects	Construction Documents	11,165.08
7/11/2014	Sprotte Watson Architects	Construction Documents	11,130.64
9/12/2014	Dalescott	Continuing Disclosure Fee	4,500.00
9/22/2014	Best Best & Krieger	Legal School Facilities Project	3,451.00
7/18/2014	SDG&E	Design & Engineering Fee	2,551.00
11/16/2014	Best Best & Krieger	Legal School Facilities Project	3,374.49
12/10/2014	Sprotte Watson Architects	Construction Documents 100%	16,734.95
1/22/2015	Southern CA Soils and Testing	Soils testing and Report Review	420.00
1/26/2015	Sprotte Watson Architects	Architect Fees	4,560.55
2/17/2015	Sprotte Watson Architects	Architect Fees	13,331.21
2/18/2015	Sprotte Watson Architects	Architect Fees	12,986.41
2/20/2015	West Coast Air	Pre-Construction Services	30,000.00

Dehesa School District
Building Fund 21-39

8/31/2016

2/26/2015	State Water Resources Board	Storm Fee Permit	559.00
3/23/2015	Best Best & Krieger	Legal School Facilities Project	5,093.20
3/23/2015	Union Tribune	Advertising Fee-Notice to Bidders	1,136.40
3/23/2015	Wilkinson, Hadley & King, LLP	Annual Bond Fund Audit Fee	3,200.00
3/24/2015	West Coast Air	Construction Contract-Lease-Lease Back	139,253.00
4/2/2015	LL Hendrix	DSA Inspector Fees	2,430.00
4/27/2015	Sprotte Watson Architects	Architect Fees	1,880.19
4/28/2015	Dalescott	Bond Disclosures	4,850.00
4/30/2015	West Coast Air	Construction Contract-Lease-Lease Back	211,575.00
5/4/2015	LL Hendrix	DSA Inspector Fees	3,880.00
5/26/2015	West Coast Air	Construction Contract-Lease-Lease Back	559,456.00
5/26/2015	Best Best & Krieger	Legal School Facilities Project	4,030.53
5/26/2015	Sprotte Watson Architects	Architect Fees	7,748.70
6/3/2015	LL Hendrix	DSA Inspector Fees	9,122.00
6/4/2015	Sprotte Watson Architects	Architect Fees	7,988.28
6/25/2015	Revolving Cash	Storm Fee Permit	559.00
6/26/2015	Southern CA Soils and Testing	Soils testing	14,915.50
7/9/2015	LL Hendrix	DSA Inspector Fees	8,586.00
7/9/2015	Best Best & Krieger	Legal School Facilities Project	833.00
7/15/2015	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
7/29/2015	Southern CA Soils and Testing	Construction Testing	13,506.50
7/29/2015	Best Best & Krieger	Legal School Facilities Project	6,480.80
7/29/2015	Sprotte Watson Architects	Architect Fees	3,837.68
8/20/2015	LL Hendrix	DSA Inspector Fees	5,103.00
8/21/2015	Best Best & Krieger	Legal School Facilities Project	2,989.47
8/24/2015	Sprotte Watson Architects	Architect Fees	9,275.31
8/24/2015	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
9/1/2015	LL Hendrix	DSA Inspector Fees	8,343.00
9/24/2015	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
9/24/2015	Sprotte Watson Architects	Architect Fees	1,976.47
9/30/2015	LL Hendrix	DSA Inspector Fees	12,960.00
9/30/2015	Southern CA Soils and Testing	Construction Testing	22,098.50
9/30/2015	Best Best & Krieger	Legal School Facilities Project	5,975.91
11/5/2015	Southern CA Soils and Testing	Construction Testing	11,796.00
11/6/2015	LL Hendrix	DSA Inspector Fees	14,256.00
11/6/2015	Sprotte Watson Architects	Architect Fees	10,342.65
11/13/2015	West Coast Air	Construction Contract-Lease-Lease Back	1,050,000.00
11/30/2015	Best Best & Krieger	Legal School Facilities Project	11,053.41
12/11/2015	Sprotte Watson Architects	Architect Fees	7,076.55
12/11/2015	LL Hendrix	DSA Inspector Fees	11,471.00
12/11/2015	Southern CA Soils and Testing	Construction Testing	1,158.00
12/16/2015	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
12/17/2015	Best Best & Krieger	Legal School Facilities Project	3,518.22
12/17/2015	WorldBridge Technologies	Phone & Data Installation	21,755.00
12/29/2015	Pathway Communications	Technology Cabling & Infrastructure	18,896.26
12/30/2015	Southern CA Soils and Testing	Construction Testing	1,366.75
12/30/2015	Sprotte Watson Architects	Architect Fees	3,266.10
12/30/2015	Western Environmental	Asbestos Testing-Kinder Roof	750.00

Dehesa School District
Building Fund 21-39

8/31/2016

1/4/2016	LL Hendrix	DSA Inspector Fees	14,175.00
1/4/2016	Sprotte Watson Architects	Architect Fees	3,810.45
1/27/2016	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
1/28/2016	Southern CA Soils and Testing	Construction Testing	2,460.50
1/28/2016	WorldBridge Technologies	Phone & Data Installation	19,990.38
1/29/2016	Best Best & Krieger	Legal School Facilities Project	6,342.30
1/29/2016	LL Hendrix	DSA Inspector Fees	10,890.00
2/5/2016	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
2/8/2016	Sprotte Watson Architects	Architect Fees	1,633.05
2/9/2016	Best Best & Krieger	Legal School Facilities Project	2,332.80
2/11/2016	WorldBridge Technologies	Phone & Data Installation	625.25
2/22/2016	Dimension Data	Data Connection Conversion	1,554.00
2/22/2016	VotoCall	Phone System	467.50
3/2/2016	West Coast Air	Construction Contract-Lease-Lease Back-March	150,000.00
3/9/2016	Sprotte Watson Architects	Architect Fees	1,088.70
3/10/2016	Best Best & Krieger	Legal School Facilities Project	321.12
3/16/2016	WorldBridge Technologies	Phone & Data Installation	2,197.12
3/17/2016	Southern CA Soils and Testing	Construction Testing	2,310.25
3/17/2016	Wilkinson & Hadley	Bond Audit	3,200.00
3/18/2016	Best Best & Krieger	Legal School Facilities Project	145.00
3/28/2016	West Coast Air	Construction Contract-Lease-Lease Back-April	4,100.00
5/6/2016	West Coast Air	Construction Contract-Lease-Lease Back-March	100,000.00
6/2/2016	Culver Newlin	Furniture	56,872.66
6/3/2016	Spotte Watson	Architect Fees	2,578.50
6/6/2016	Southern CA Soils and Testing		592.00
6/7/2016	DSA	Division of State Architect fees	2,567.00
6/7/2016	West Coast Air	Construction- Lease-Lease Back	136,771.00
6/8/2016	Sprotte Watson Architects		229.20
6/13/2016	California Department of Ed	Plan Check fees	4,378.34
7/21/2016	Best Best & Krieger	Legal School Facilities Project	125.20
7/25/2016	Sprotte Watson Architects	Final Architect Fees	57.30
8/3/2016	Culver Newlin	Backordered Furniture for new building	2,914.14
8/16/2016	Culver Newlin	Backordered Furniture for new building	17,136.33
8/16/2016	Culver Newlin	Backordered Furniture for new building	169.59
Total Prior Year Expenditures			\$4,217,480.89
TOTAL EXPENDITURES-All Fiscal Years			\$4,219,759.24

Dehesa School District
Capital Facilities Funds 25-19

42,613.00

Date			Amount
7/1/2015	Beginning Fund Balance		20.09
Total			20.09
Payment Date	Service Provider	Services Performed	Amount
TOTAL CURRENT YEAR EXPENSES			-
TOTAL FUNDS AVAILABLE AS OF 8/31/16			20.09

Prior Year Project Expenditures			
9/8/2011	Apple Computers		34,216.51
9/30/2011	G Wayne Oetken & Assoc		5,023.31
11/7/2011	G Wayne Oetken & Assoc		63.70
11/18/2011	G Wayne Oetken & Assoc		1,507.96
1/12/2012	Apple Computers	Reverse Payment	(1,763.82)
1/23/2012	G Wayne Oetken & Assoc	Retainer Fee (Agreement 2) Schematic Drawing & Cost Analysis	6,000.00
3/8/2012	Sprotte Watson Architects		3,200.00
3/8/2012	Sprotte Watson Architects	Schematic Drawings and Cost Estimates (25% of total cost)	3,058.85
3/8/2012	Cherry Engineering	Engineering Services for Schematic Drawings	5,300.00
3/21/2012	G Wayne Oetken & Assoc	Reimbursement for expenses (Sacramento Trip OPSC)	579.23
3/21/2012	G Wayne Oetken & Assoc	Coordination of Schematic Drawings (Completion of Agreement 2)	5,200.00
3/21/2012	G Wayne Oetken & Assoc	Analysis of State School Building Program Eligibility (Comp of Agree 1)	1,500.00
4/6/2012	Sprotte Watson Architects	Schematic Drawings and Cost Estimates (Final Pmt)	3,200.00
4/30/2012	G Wayne Oetken & Assoc	Expenses	80.48
6/22/2012	ESFG		616.40
7/13/2012	G Wayne Oetken & Assoc	Retainer Fee/State School Building Program (Agreement 3)	5,000.00
7/13/2012	Standard and Poors	Bond Rating	7,900.00
7/20/2012	Sprotte Watson Architects	Reimburse for Expenditures	234.25
7/20/2012	Standard and Poors	Partial Reimbursement of Rating Fees	(5,080.72)
8/10/2012	Raceway		4,375.00
8/24/2012	Raceway		9,263.25
8/24/2012	Raceway		12,285.33
8/24/2012	Sprotte Watson Architects		3,200.00
9/27/2012	Raceway		2,050.00
9/28/2012	Sprotte Watson Architects	Fees/Schematic Design Study	2,560.00
10/11/2012	RCF, 8-27-12 Meter Panel		2,493.59
10/19/2012	SD County Registrar of Voters	Election Costs for Prop D	896.00
10/27/2012	G Wayne Oetken & Assoc	Retainer Fee (Agreement 4) RFQ Process	3,200.00
11/19/2012	Sprotte Watson Architects	Architectural Fees	640.00
12/7/2012	G Wayne Oetken & Assoc	Completion of Relief Grant Eligibility Form	5,000.00
4/26/2013	County of San Diego	Warrant misfiled, description pending	4,869.00
6/14/2013	Sprotte Watson Architects	Geotechnical Engineering Services	4,576.40
6/25/2013	ESFG		576.20

Dehesa School District
Capital Facilities Funds 25-19

42,613.00

6/30/2013	G Wayne Oetken & Assoc	Completion of RFQ Process	3,200.00
6/30/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, June	5,085.41
8/7/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, July	4,519.21
9/2/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, August	4,637.93
10/2/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, September	4,500.00
10/24/2013	Sprotte Watson Architects	Locate stake and evaluate levels of existing septic system	2,000.00
11/8/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, October	4,500.00
12/5/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, November	4,500.00
12/16/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, December	4,500.00
2/19/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, January	4,552.08
3/10/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, February	4,583.44
4/8/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, March	4,552.08
5/12/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, April	4,515.12
7/11/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, June	4,515.12
8/14/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, July 2014	4,606.56
9/12/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, August 2014	4,641.12
12/9/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, September 2014	4,843.93
12/9/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, October 2014	4,591.84
12/22/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, November 2014	1,552.64
2/9/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, December 2014	4,573.92
3/23/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, February 2015	4,544.85
3/27/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, January 2015	3,067.85
4/15/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, March 2015	4,622.51
5/6/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, April 2015	3,192.67
6/3/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, May 2015	3,079.95
7/10/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, June 2015	3,022.43
8/25/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, July 2015	3,069.02
9/23/2015	G Wayne Oetken & Assoc	Consulting Services-Final Payment, Funding application Contract	4,800.00
9/30/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, August 2015	1,562.12
11/2/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, September 2015	3,077.65
3/9/2016	G Wayne Oetken & Assoc	Consulting Services- Hourly Billing	2,456.22
3/28/2016	West Coast Air	Construction Contract-Lease-Lease Back-April	145,900.00
5/6/2016	West Coast Air	Lease-Lease Back Payment	500,000.00

Total Prior Year Expenditures			899,186.59
-------------------------------	--	--	------------

TOTAL EXPENDITURES-All Fiscal Years			899,186.59
--	--	--	-------------------

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Dehesa School Enrollment
as of September 8 2016

- Meeting Date: Sept 8 2016
- Action
 - First Reading
 - Information
 - Presentation
 - Public Hearing
 - Roll Call Vote Required
 - Discussion

Current Enrollment

By Grade Level

Kindergarten.....	17
1st Grade	18
2nd Grade	14
3rd Grade	16
4th Grade	20
5th Grade	23
6th Grade	18
7th	11
8th	18
155	

End-of-the-Year Enrollment

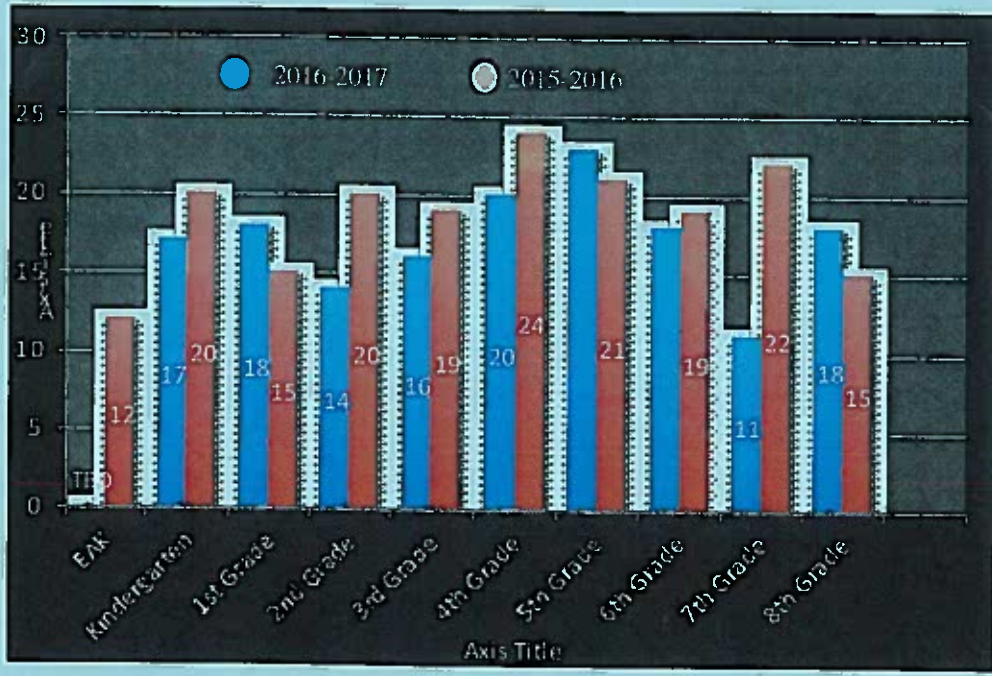
By Grade Level

EAK.....	12
Kindergarten	20
1st Grade	15
2nd Grade	20
3rd Grade	19
4th Grade	24
5th Grade	21
6th Grade	19
7th.....	22
8th.....	15
187	

Inter District Transfers

Students who live in our District but attend a different school
35

Students who live in another district but attend our school
74



DEHESA SCHOOL DISTRICT

BOARD OF TRUSTEES

Karl Becker
Christina Becker
Jeff F. Royal
Derek Voth
Cindy K. White

"Excellence in Education Since 1876"

4612 Dehesa Road
El Cajon, CA 92019

SUPERINTENDENT/PRINCIPAL

Nancy Hauer

BUSINESS MANAGER

Lori Wigg

Telephone (619) 444-2161 / Fax (619) 444-2105

NOTICE OF PUBLIC HEARING

A public hearing will be held at 7:00 PM on September 8, 2016, in the Dehesa School District cafeteria, 4612 Dehesa Road, El Cajon, CA 92019. The public hearing will be held to make a determination of sufficient textbooks and/or instructional materials in grades Kindergarten through 8th grade that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education.

Posted at Dehesa School Office, Sycuan Resort restaurant, Dehesa Student Care Room, District Website 7/14/16

INSTRUCTIONAL MATERIALS SURVEY

SCHOOL:		ELEMENTARY VERSION				
Grade		Content Area	Instructional Materials	DISTRICT: Number Of Students In Grade	Inventory (#) Of Textbooks/ Materials	Special Designations/ Acronyms
K	English	Houghton Mifflin Reading, A Legacy of Literacy Kindergarten Kit -- TEACHER RESOURCE MATERIALS ONLY	20	1		
K	English	Houghton Mifflin Reading	20	20		
K	Social Science	Harcourt Reflections Teachers Edition and kit	20	1		
K	Science	California Science Macmillan/McGraw Hill	20	32		
K	Math	Go Math	20	35		
1	English	Houghton Mifflin 1.1-1.5	17	19/18/40/40		
1	ELD	English in a Flash (online)				
1	Social Science	California Vistas Macmillan/McGraw Hill	17	40		
1	Science	California Science Macmillan/McGraw Hill 2008	17	39		
1	Math	Go Math	17	33		
2	English	Houghton Mifflin 2.1/2.2	18	38/31		
2	ELD	English in a Flash (online)				
2	Social Science	California Vistas Macmillan/McGraw Hill	18	33		
2	Science	California Science Macmillan/McGraw Hill	18	22		
2	Math	Go Math	18	36		

INSTRUCTIONAL MATERIALS SURVEY

ELEMENTARY VERSION

SCHOOL:		DISTRICT:			
Grade	Content Area	Instructional Materials	Number Of Students In Grade	Inventry (#) Of Textbooks/ Materials	Special Designations/ Acronyms
3	ELD	English in a Flash (online)	25	42/37	
3	English	Houghton Mifflin Reading 3.1/3.2	25		
3	Social Science	California Vistas Macmillan/McGraw Hill	25	36	
3	Science	California Science Macmillan/McGraw Hill	25	34	
3	Math	Go Math	25	35	
4	English	Houghton Mifflin	24	34	
4	ELD	English in a Flash (online)			
4	Social Science	California Vistas Macmillan/McGraw Hill	24	30	
4	Science	California Science Macmillan/McGraw Hill 2008/PB	24	36	
4	Math	Go Math	24	33	
5	English	Houghton Mifflin	19	27	
5	ELD	English in a Flash (online)			
5	Social Science	California Vistas Macmillan/McGraw Hill	19	26	
5	Science	California Science Macmillan/McGraw Hill	19	33	
5	Math	Go Math	19	27	

**MIDDLE / HIGH SCHOOL LEVEL
INSTRUCTIONAL MATERIALS INVENTORY**

DISTRICT: Dehesa

SCHOOL: Dehesa

DATE: 9/6/15

To Be Completed by the School/District or Provide School/District Equivalent

Course/Course #	Listing of Adopted Instructional Materials/Publisher/Edition Provided to Each Student	Total # of Instructional Materials in Inventory	Total # of Students Enrolled	++ Any special designations*
English / Language Arts				
6th	Houghton Mifflin Reading Triumphs	27	16	
7th	California Literature McDougal Littell	28	23	
8th	California Literature McDougal Littell	18	17	
Mathematics				
6th	Core Connections CPM C1	22	16	
7th	Core Connections CPM C2	24	23	
8th	Core Connections CPM C3	20	17	
8th	Core Connections CPM Algebra	4		
History / Social Science and Science				
6th	California Vistas Ancient Civilization	24	16	
7th	World History Medieval and Early Modern Times	25	23	
8th	Creating America A History of U.S. McDougal Littell	17	17	
6th	McDougal Littell California Earth Science	28	16	
7th	McDougal Littell Life Science	25	23	
8th	McDougal Littell Physical Science	19	17	

DEHESA SCHOOL DISTRICT

BOARD OF TRUSTEES

Karl Becker, 2014
Charles T. Huskey, 2014
Jeff F. Royal, 2016
Derek Voth, 2016
Cindy K. White, 2014

"Excellence in Education Since 1876"

4612 Dehesa Road
El Cajon, CA 92019

SUPERINTENDENT/PRINCIPAL

Janet Wilson

BUSINESS MANAGER

Gary Hobelman

Telephone (619) 444-2161 / Fax (619) 444-2105

NOTICE OF PUBLIC HEARING

A public hearing will be held at 7:00 PM on September 11, 2014, in the Dehesa School District cafeteria, 4612 Dehesa Road, El Cajon, CA 92019. The public hearing will be held to make a determination of sufficient textbooks and/or instructional materials in grades Kindergarten through 8th grade that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education.

Posted at Dehesa School Office, Sycuan Resort restaurant, Dehesa Student Care Room, District Website

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Lori Wigg

Subject: Public Hearing for
Disclosure of Collective
Bargaining Agreement

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

In August 2016, the District reached a tentative agreement for 2015-16 with the Dehesa Teachers Association regarding 2015-16 retirement incentives. The attached Disclosure of Collective Bargaining Agreement outlines the cost of the agreement as a result of negotiations in accordance with AB 1200 (Statutes of 1991, Chapter 1213) and Government Code 3547.5.

Report:

In accordance with AB 1200, the disclosure was prepared and sent to the San Diego County Office of Education for their review and approval. The attached disclosure outlines the cost of the agreement.

Financial Impact:

The total cost of the agreement is \$40,491.50. After factoring in the projected savings from attrition as a result of the agreement, the net cost to the District in 2016-17 is \$2,184.00.

Student Impact:

N/A

Recommendation:

Administration recommends holding a public hearing for purposes of disclosing the Collective Bargaining Agreement with DTA.

Agenda Item #: VII.A.2

Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213);
GC § 3547.5 (Statutes of 2004, Chapter 52)

Dehesa Elementary School District

Name of Bargaining Unit: Dehesa Teacher's Association Certified: X Classified: _____

The proposed agreement covers the period: Beginning: 7/1/15 Ending: 6/30/2016

This agreement will be acted upon by the Governing Board at its meeting on: 8-Sep-16 Date

A. Proposed Change in Compensation

Compensation	Cost Prior to Proposed Agreement (a) \$	Fiscal Impact of Proposed Agreement					
		Current Year 2016 - 2017		Year 2 2017 - 2018		Year 3 2018 - 2019	
		(b) \$	(c) %	(b) \$	(c) %	(b) \$	(c) %
1. Step & Column - Increase (Decrease) due to movement plus any changes due to settlement	\$0.00						
2. Salary Schedule - Increase (Decrease)	\$648,500.00		0.00%		0.00%		0.00%
3. Other Compensation - Increase (Decrease) in Stipends, Bonuses, etc.	\$31,250.00	\$35,000.00	112.00%	\$0.00	0.00%	\$0.00	0.00%
4. Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc.	\$106,652.00	\$5,491.50	5.15%		0.00%		0.00%
5. Health/Welfare Benefits - Increase (Decrease)	\$86,455.00	\$0.00	0.00%		0.00%		0.00%
6. Total Compensation - Increase (Decrease) Total Lines 3(a), 4(a), 5(a)	\$872,857.00	\$40,491.50	4.64%	\$0.00	0.00%	\$0.00	0.00%
7. Total Number of Represented Employees	11.00	11.00		11.00		11.00	
8. Total Compensation Cost for Average Employee - Increase (Decrease)	\$79,350.64	\$3,681.05	4.64%	\$0.00	0.00%	\$0.00	0.00%

Impact on other Funds: The Projected balance for Fund 17 will decrease by \$2,184.00

- A. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:

A one-time retirement incentive of \$35,000 is offered to members who are age 60
Or more and have 20 years of service in the District. To be eligible for the incentive
Members must provide written notification of resignation and intent to participate
Prior to August 18, 2016.

- B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)

None

- C. What are the specific impacts on instructional/support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

None

D. What contingency language is included in the proposed agreement?
Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

None

E. Source of Funding for Proposed Agreement

1. Current Year

The Transfer to Fund 17 in 2016-17 will be reduced by the net cost of this Agreement

2. How will the ongoing cost of the proposed agreement be funded in future years?

The costs of this agreement are one-time costs for 2016-17 only.

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)

N/A

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard

a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$3,870,600
b. State Standard Minimum Reserve Percentage for this District	5.00%
c. Projected P-2 ADA	174.18
d. State Standard Minimum Reserve Amount for this District <i>(Line 1a times Line 1b, or \$50,000, whichever is greater, for a district with less than 1,001 ADA)</i>	\$193,530.00

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$260,803.22
b. General Fund Budgeted Unrestricted Unappropriated Amount	\$0.00
c. Special Reserve Fund 17-Budgeted Designated for Economic Uncertainties	\$1,150,076.42
d. Special Reserve Fund 17-Budgeted Unappropriated Amount	\$0.00
e. Total District Budgeted Unrestricted Reserves	\$1,410,879.64

3. Do unrestricted reserves meet the state standard minimum reserve amount? Yes No

G. Certification

The information provided in this document summarized the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and Government Code § 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.

Marcy Bauer
District Superintendent
(Signature)

8/29/16
Date

Don Wigg
Chief Business Official
(Signature)

8/29/16
Date

Contact Person: Lori Wigg Telephone No.: (619) 444-2161

H. Impact of Proposed Agreement on Current Year Operating Budget*

Date of governing board approval of budget revisions in Col. 2: **September 8, 2016**
 in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Budget Before Settlement as of August 18, 2016	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES:				
LCFF Sources (8010-8099)	1,563,842			1,563,842
Remaining Revenues (8100-8799)	2,275,439			2,275,439
TOTAL REVENUES	3,839,281	0	0	3,839,281
EXPENDITURES:				0
1000 Certificated Salaries	938,074	35,000	(31,982)	941,092
2000 Classified Salaries	524,782			524,782
3000 Employee Benefits	512,436	5,492	(6,326)	511,602
4000 Books and Supplies	122,502			122,502
5000 Services and Operating Expenses	1,400,427			1,400,427
6000 Capital Outlay	50,428			50,428
7000 Other				0
TOTAL EXPENDITURES	3,548,649	40,492	(38,308)	3,550,833
OPERATING SURPLUS (DEFICIT)	290,632	(40,492)	38,308	288,449
OTHER SOURCES AND TRANSFERS IN				0
OTHER USES AND TRANSFERS OUT	321,951	(2,184)		319,767
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(31,319)	(38,308)	38,308	(31,319)
BEGINNING BALANCE	472,784	0		472,784
CURRENT YEAR-ENDING BALANCE	441,465			441,465
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9711-9719)	6,000			6,000
Restricted (9740)	85,942			85,942
Committed (9750/9760)				0
Assigned (9780)	88,635			88,635
Reserve Economic Uncertainties (9789)	260,888			260,888
Unassigned/Unappropriated (9790)				0

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown on page 1, please explain:

The net cost of this agreement is \$2,184. The settlement will cost \$40,492. Saving from attrition in year 1 will be \$38,308. The transfer out to Fund 17 will be reduced by \$2,184 as a result of this agreement

*This supplement is a composite recap of "all" the bargaining agreements shown on the preceding pages.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

GENERAL INSTRUCTIONS

- Please submit this form to the county superintendent of schools and make available to the public for review at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreement.
- Separate documents must be completed for each collective bargaining agreement, but if more than one agreement is discussed at the same time, you may summarize the financial impact of "all" agreements on page 4 (supplement).
- Include, as applicable, *Cost Prior to Proposed Agreement, Current Year, Year 2 and Year 3* information for the period covered in the proposed agreement. For example, for a 2-year multi-year agreement, complete *Cost Prior to Proposed Agreement, Current Year and Year 2*.
- Any time a contract is reopened with a financial impact on "any area of compensation," a disclosure of the proposed agreement must be made.
- The specific manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the local district.
- The governing board shall adopt revisions to its budget needed in the current fiscal year to fulfill the terms of the collective bargaining agreement within 45 days of adoption (EC § 42142). Provide a copy of the board-approved budget revisions and board minutes to the county office. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.
- All revisions to the budget needed in the current fiscal year to meet the costs of the collective bargaining agreement shall be adopted no later than the statutory deadline for certification of the next interim report by the county superintendent of schools (GC § 3547.5, EC § 42131).

SPECIFIC INSTRUCTIONS FOR COMPLETION

PROPOSED CHANGE IN COMPENSATION

1. Step and Column

- a. Cost Prior to Proposed Agreement: Enter the total annual cost of all salaries for the bargaining unit prior to the proposed agreement. Remove any "one-time" bonuses or payments that were paid in prior year, if applicable.
- b. \$: Enter the annual increase cost of *Step and Column* movement on the *Salary Schedule* for the affected bargaining unit.
- c. %: Divide the annual cost of *Step and Column*, Line 1(b), by the *Cost Prior to Proposed Agreement*, Line 1(a).

2. Salary Schedule

- a. Cost Prior to Proposed Agreement: Enter the amount from Line 1(a) plus Line 1(b).
- b. \$: Enter the annual \$ amount of the proposed change in the *Salary Schedule*.

3. Other Compensation

Description: Indicate specific changes in *Other Compensation* for the current year. For example: 1% off schedule or \$200/employee. For Year 2 and Year 3, explain in "Comments" section, if applicable.

- a. **Cost Prior to Proposed Agreement:** Enter the amount from Line 2(a).
- b. **\$:** Enter the annual amount of the proposed change in *Other Compensation*.
- c. **%:** Divide the amount by the *Cost Prior to the Proposed Agreement*, Line 3(a).

4. Statutory Benefits

- a. **Cost Prior to Proposed Agreement:** Enter the total prior year cost of *Statutory Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" benefit costs that would not carry over to current year.
- b. **\$:** Enter the amount of the proposed change in *Statutory Benefits* resulting from changes in *Salary Schedule, Step and Column*, and *Other Compensation* reported on Line 1(b) through Line 3(b).
- c. **%:** Divide Line 4(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement*, Line 4(a).

5. Health/Welfare Benefits

- a. **Cost Prior to Proposed Agreement:** Enter the total annual cost of *Health/Welfare Benefits* of the bargaining unit prior to the proposed agreement. If applicable, exclude any "one-time" costs that would not carry over to current year.
- b. **\$:** Enter the amount of the proposed change in *Health/Welfare Benefits*, resulting from the affected bargaining unit agreement.
- c. **%:** Divide Line 5(b) by the amount of dollars shown in *Cost Prior to Proposed Agreement* Line 5(a).

6. Total Compensation

- a. **Cost Prior to Proposed Agreement:** Total Lines 3(a), 4(a), and 5(a).
- b. **\$:** Total Lines 1(b), 2(b), 3(b), 4(b), and 5(b).
- c. **%:** Divide the total by *Cost Prior to Proposed Agreement*, Line 6(a).

7. Total Number of Represented Employees

Enter the total full-time equivalent (FTE) employees for the affected bargaining unit for each applicable year.

8. Total Compensation Cost for Average Employee

- a. **Cost Prior to Proposed Agreement:** Divide *Cost Prior to Proposed Agreement*, Line 6(a) by Prior Year FTE Employees, Line 7.
- b. **\$:** Divide *Total Compensation*, Line 6(b) by FTE employees, Line 7, for each applicable year.
- c. **%:** Divide *Total Compensation Cost for Average Employee*, Line 8(b) by *Cost Prior to Proposed Agreement*, Line 8(a).

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Resolution 2016-9-1

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background: Every year the state requires a resolution regarding the Availability of Instructional Materials.

Report: In order to receive State instructional material funding, the Governing Board is required by Education Code 60119 to hold a public hearing and adopt a resolution by the eighth week of school, to determine that every student has sufficient text books and/or instructional materials that are aligned to content standards in English/ Language Arts, Mathematics, Science and History/Social-Science.

Financial Impact: Prior educational adoptions have been purchased with funding from previous years. There is no additional financial impact at this time. If the District adopts an English Language Arts program this year there will be an additional cost.

Student Impact: Sufficient textbooks and/or instructional materials ensures that every student has access to state-aligned materials to use both at school and at home.

Recommendation: Administration recommends the Board approve Resolution 2016-9-1.

Agenda Item #:VII.C.1

DEHESA SCHOOL DISTRICT

RESOLUTION 2016-9-1

RESOLUTION DETERMINING SUFFICIENCY OF INSTRUCTIONAL MATERIAL FOR 2016-17

On motion of Member _____, Seconded by Member _____, the following resolution is adopted.

WHEREAS, in order to receive State instructional materials funds, the Governing Board is required by Education Code Section 60119 to hold a public hearing and adopt a resolution by the eight week of the school year, determining that every pupil, including English learners, has sufficient textbooks or instructional materials, or both, that are aligned to the content standards in each of the following subjects that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education: reading/language arts, mathematics, science and history/social science.

WHEREAS, as part of the required hearing, the Governing Board must also make a written determination as to whether each pupil enrolled in a foreign language or health course has sufficient textbooks or instructional materials that are consistent with the content and cycles of the curriculum frameworks adopted by the state board for those subjects.

WHEREAS, "sufficient textbooks or instructional materials" means that each pupil, including English learners has a textbook or instructional materials, or both, to use in class and to take home. This does not require two sets of textbooks or instructional materials for each pupil.

THEREFORE BE IT RESOLVED, that the Governing Board hereby determines as required by Education Code Section 60119, that the school district had sufficient instructional materials for each pupil in the following areas:

1. Reading/Language Arts, including the English Language component of the program
2. Mathematics
3. Science
4. History/Social Science

PASSED AND ADOPTED by the Governing Board of the Dehesa School District of San Diego County, California, this 8th day of September, 2016 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)

)ss

COUNTY OF SAN DIEGO)

I, _____, Secretary to the Governing Board of Dehesa School District of San Diego County, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly adopted by said Board at a regular meeting thereof on the date and by the vote above stated, which resolution is on file and of record in the office of said Board.

Secretary to the Governing Board

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Lori Wigg

Subject: Approve Tentative
Agreements

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

In August 2016, the District reached a tentative agreement for the 2015-16 school year regarding retirement incentives with the Dehesa Teachers Association (DTA).

Report:

The tentative agreement with DTA is attached.

Financial Impact:

The net cost after factoring in attrition in 2016-17 is \$2,184.00.

Student Impact:

N/A

Recommendation:

Administration recommends approval of the attached tentative agreement with the Dehesa Teachers Association (DTA).

Agenda Item #: VII C.2

DEHESA SCHOOL DISTRICT

Board of Trustees

Karl Becker, 2018
Christina Becker, 2018
Jeff F. Royal, 2016
Derek Voth, 2016
Cindy K. White, 2018

"Excellence in Education Since 1876"

4612 Dehesa Road
El Cajon, CA 92019

Superintendent

Nancy Hauer
Principal
Tamara Ripke
Business Manager
Lori Wigg

Telephone (619) 444-2161 Fax (619) 444-2161

Tentative Agreement
Between Dehesa School District
and the
Dehesa Teachers Association
August 15, 2016

The District will provide a retirement incentive that must include a minimum of 1 permanent, contracted unit member. The retirement incentive is available to unit members who:

1. Are age 60 or more and have 20 years of service in positions in the DTA bargaining unit.
2. Reside on one of the three top steps of the salary schedule as of June 30, 2016.
3. Provide to the District written notification of resignation and intent to participate in the retirement incentive by August 18, 2016.
4. Are covered under a District sponsored group medical benefit plan as an employee immediately prior to the effective date of retirement with CALSTRS. Participant will be allowed to remain on the District medical plan through September 30, 2016.

Parties agree that it was the intent of the parties to implement a retirement incentive that would incentivize bargaining unit attrition without resulting in an increased cost to the District. This agreement has been crafted and will be interpreted consistent with the intent.

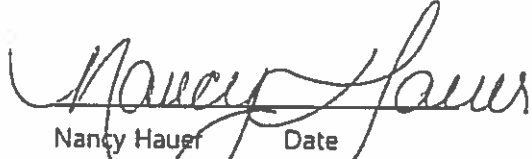
The amount of the one-time retirement incentive is \$35,000.00

Parties acknowledge there will be a net savings of at least \$10,000.00 from the one time retirement incentive for the 2016/2017 school year.

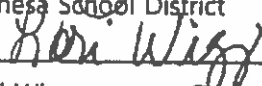


Nicole Suetos
Dehesa Teacher's Association

8/18/16
Date



Nancy Hauer
Dehesa School District



Lori Wigg
Dehesa School District

8/18/16
Date

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Lori Wigg

Subject: Approval of Budget
Revisions

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

In August 2016, the District reached a tentative agreement on retirement incentives for the 2015-16 school year with the Dehesa Teachers Association.

In accordance with AB 1200, the Board of Trustees must adopt the necessary budget revisions following the approval of tentative agreements. The required budget revisions as a result of the agreement are outlined on page 5 of the disclosure.

Report:

The required budget revisions are outlined on page 5 of the disclosure.

Financial Impact:

The net impact on the 2016-17 budget is \$2,184.00

Student Impact:

N/A

Recommendation:

Administration recommends approval of the attached budget revisions.

Agenda Item #:VII.C.3

H. Impact of Proposed Agreement on Current Year Operating Budget*

Date of governing board approval of budget revisions in Col. 2: September 8, 2016
 in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Budget Before Settlement as of August 18, 2016	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES:				
LCFF Sources (8010-8099)	1,563,842			1,563,842
Remaining Revenues (8100-8799)	2,275,439			2,275,439
TOTAL REVENUES	3,839,281	0	0	3,839,281
EXPENDITURES:				
1000 Certificated Salaries	938,074	35,000	(31,982)	941,092
2000 Classified Salaries	524,782			524,782
3000 Employee Benefits	512,436	5,492	(6,326)	511,602
4000 Books and Supplies	122,502			122,502
5000 Services and Operating Expenses	1,400,427			1,400,427
6000 Capital Outlay	50,428			50,428
7000 Other				0
TOTAL EXPENDITURES	3,548,649	40,492	(38,308)	3,550,833
OPERATING SURPLUS (DEFICIT)	290,632	(40,492)	38,308	288,449
OTHER SOURCES AND TRANSFERS IN				0
OTHER USES AND TRANSFERS OUT	321,951	(2,184)		319,767
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(31,319)	(38,308)	38,308	(31,319)
BEGINNING BALANCE	472,784	0		472,784
CURRENT YEAR-ENDING BALANCE	441,465			441,466
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9711-9719)	6,000			6,000
Restricted (9740)	85,942			85,942
Committed (9750/9760)				0
Assigned (9780)	88,635			88,635
Reserve Economic Uncertainties (9789)	260,888			260,888
Unassigned/Unappropriated (9790)				0

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown on page 1, please explain:

The net cost of this agreement is \$2,184. The settlement will cost \$40,492. Saving from attrition in year 1 will be \$38,308. The transfer out to Fund 17 will be reduced by \$2,184 as a result of this agreement

*This supplement is a composite recap of "all" the bargaining agreements shown on the preceding pages.

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Lori Wigg

Subject: Approval of the 2015-16
Unaudited Actuals
Financial Report

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

California Education Code 42100(a), GC 79061(1) requires school districts to submit annual financial reports to the San Diego County Office of Education prior to September 15th of each year. The 2015-16 financial reports were prepared in accordance with Ed Code Section 41010 and include all the required supplemental forms and schedules for the fiscal year ending June 30, 2016.

Report:

The unaudited actuals report for funds 01 through fund 40 is attached.

Financial Impact:

A financial summary for each fund will be presented and discussed in detail at the Board meeting.

Student Impact:

N/A

Recommendation:

It is recommended that the Board approve the Unaudited Actual financial report as presented.

Agenda Item #:VII.C.4

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



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Sep 08, 2016

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 _____

County Superintendent/Designee

(Original signature required)

Date: _____

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

For County Office of Education:

Andi Loree

Name

Business Consultant

Title

(858) 292-3660

Telephone

andrienne.loree@sdcoe.net

E-mail Address

For School District:

Lori Wigg

Name

Business Manager

Title

(619) 444-2161

Telephone

lori.wigg@dehesasd.net

E-mail Address

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 _____

Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 08, 2016

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 _____

County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Andi Loree

Name

Business Consultant

Title

(858) 292-3660

Telephone

andrienne.loree@sdcoe.net

E-mail Address

For School District:

Lori Wigg

Name

Business Manager

Title

(619) 444-2161

Telephone

lori.wigg@dehesasd.net

E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2015-16 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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)	33.86%
	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.	exempt
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	\$1,304,544.19
	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.	\$1,304,544.19
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	5.43%
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

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F			
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES										
1) LCFF Sources		8010-8099		1,415,546.69	83,797.00	1,499,343.69	1,486,149.00	77,693.00	1,563,842.00	4.3%
2) Federal Revenue		8100-8299		55,207.58	410,080.39	465,287.97	40,979.00	351,758.00	392,737.00	-15.6%
3) Other State Revenue		8300-8599		120,277.48	269,106.91	389,384.39	71,712.00	95,547.00	167,259.00	-57.0%
4) Other Local Revenue		8600-8799		869,440.35	977,030.00	1,846,470.35	777,825.00	937,618.00	1,715,443.00	-7.1%
5) TOTAL REVENUES				2,460,472.10	1,740,014.30	4,200,486.40	2,376,665.00	1,462,616.00	3,839,281.00	-8.6%
B. EXPENDITURES										
1) Certificated Salaries		1000-1999		729,334.27	203,237.18	932,571.45	774,256.00	163,818.00	938,074.00	0.6%
2) Classified Salaries		2000-2999		394,893.87	115,323.13	510,217.00	430,749.00	94,033.00	524,782.00	2.9%
3) Employee Benefits		3000-3999		321,911.08	312,425.70	634,336.78	374,900.00	137,536.00	512,436.00	-19.2%
4) Books and Supplies		4000-4999		79,595.47	14,902.84	94,498.31	78,856.00	43,646.00	122,502.00	29.6%
5) Services and Other Operating Expenditures		5000-5999		271,923.64	1,270,247.28	1,542,170.92	213,658.00	1,186,769.00	1,400,427.00	-9.2%
6) Capital Outlay		6000-6999		0.00	0.00	0.00	0.00	50,428.00	50,428.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399		(25,235.48)	21,358.35	(3,877.13)	(2,155.00)	2,155.00	0.00	-100.0%
9) TOTAL EXPENDITURES				1,772,422.85	1,937,494.48	3,709,917.33	1,870,264.00	1,678,385.00	3,548,649.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)										
				688,049.25	(197,480.18)	490,569.07	506,401.00	(215,769.00)	290,632.00	-40.8%
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		539,129.14	0.00	539,129.14	321,951.00	0.00	321,951.00	-40.3%
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		(128,484.96)	128,484.96	0.00	(165,341.00)	165,341.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES				(667,614.10)	128,484.96	(539,129.14)	(487,292.00)	165,341.00	(321,951.00)	-40.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,435.15	(68,995.22)	(48,560.07)	19,109.00	(50,428.00)	(31,319.00)	-35.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	298,216.18	159,319.17	457,535.35	318,651.33	90,323.95	408,975.28	-10.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			298,216.18	159,319.17	457,535.35	318,651.33	90,323.95	408,975.28	-10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,216.18	159,319.17	457,535.35	318,651.33	90,323.95	408,975.28	-10.6%
2) Ending Balance, June 30 (E + F1e)			318,651.33	90,323.95	408,975.28	337,760.33	39,895.95	377,656.28	-7.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,707.05	0.00	2,707.05	6,000.00	0.00	6,000.00	121.6%
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	90,323.95	90,323.95	0.00	39,895.95	39,895.95	-55.8%
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	62,655.65	0.00	62,655.65	81,679.65	0.00	81,679.65	30.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	253,288.63	0.00	253,288.63	250,080.68	0.00	250,080.68	-1.3%
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			2016-17 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	778,640.73	355,932.65	1,134,573.38				
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	2,707.05	0.00	2,707.05				
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	113,279.16	229,202.01	342,481.17				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	20,994.84	0.00	20,994.84				
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			915,621.78	585,134.66	1,500,756.44				
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	89,445.45	494,459.71	583,905.16				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	507,525.00	0.00	507,525.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	351.00	351.00				
6) TOTAL, LIABILITIES			596,970.45	494,810.71	1,091,781.16				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (J6 + J2)	2015-16 Unaudited Actuals		2016-17 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	318,651.33	90,323.95			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	408,975.28				

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	1,150,278.00	0.00	1,150,278.00	1,229,469.00	0.00	1,229,469.00	6.9%
Education Protection Account State Aid - Current Year	231,404.00	0.00	231,404.00	224,948.00	0.00	224,948.00	-2.8%
State Aid - Prior Years	8.00	0.00	8.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	4,676.16	0.00	4,676.16	4,676.00	0.00	4,676.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	585,044.23	0.00	585,044.23	579,067.00	0.00	579,067.00	-1.0%
Unsecured Roll Taxes	19,024.01	0.00	19,024.01	18,849.00	0.00	18,849.00	-0.9%
Prior Years' Taxes	(90.78)	0.00	(90.78)	(322.00)	0.00	(322.00)	254.7%
Supplemental Taxes	254,157.07	0.00	254,157.07	211,844.00	0.00	211,844.00	-16.6%
Education Revenue Augmentation Fund (ERAF)	(18,471.00)	0.00	(18,471.00)	(23,041.00)	0.00	(23,041.00)	24.7%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	2,226,029.69	0.00	2,226,029.69	2,245,490.00	0.00	2,245,490.00	0.9%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(810,483.00)	0.00	(810,483.00)	(759,341.00)	0.00	(759,341.00)	-6.3%
Property Taxes Transfers	0.00	83,797.00	83,797.00	0.00	77,693.00	77,693.00	-7.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,415,546.69	83,797.00	1,499,343.69	1,486,149.00	77,693.00	1,563,842.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	54,198.78	0.00	54,198.78	39,970.00	0.00	39,970.00	-26.3%
Special Education Entitlement		8181	0.00	339,787.00	339,787.00	0.00	298,909.00	298,909.00	-12.0%
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	1,008.80	0.00	1,008.80	1,009.00	0.00	1,009.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		16,381.32	16,381.32		21,199.00	21,199.00	29.4%
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		5,153.17	5,153.17		3,574.00	3,574.00	-30.6%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		517.00	517.00	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00			0.00	0.00%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		43,447.90	43,447.90			22,248.00	-48.8%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00			0.00	0.00%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.00%
All Other Federal Revenue	All Other	8290	0.00	5,311.00	5,311.00	0.00	5,311.00	5,311.00	0.00%
TOTAL, FEDERAL REVENUE			55,207.58	410,080.39	465,287.97	40,979.00	351,758.00	392,737.00	-15.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.00%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.00%
Prior Years	6500	8319		0.00	0.00			0.00	0.00%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Child Nutrition Programs		8520		0.00	0.00			0.00	0.00%
Mandated Costs Reimbursements		8550	95,972.00	0.00	95,972.00	46,236.00	0.00	46,236.00	-51.8%
Lottery - Unrestricted and Instructional Materials		8560	24,305.48	4,001.91	28,307.39	25,476.00	7,461.00	32,937.00	16.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.00%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00			0.00	0.00%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00	0.0%
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	120,277.48	265,105.00	265,105.00	0.00	88,086.00	88,086.00	88,086.00	-66.8%
TOTAL OTHER STATE REVENUE				269,106.91	389,384.39	71,712.00	95,547.00	167,259.00		-57.0%

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	26,085.00	0.00	26,085.00	0.00	0.00	0.00	-100.0%
8650	26,085.00	0.00	26,085.00	0.00	0.00	0.00	-100.0%
Interest	4,103.62	0.00	4,103.62	3,326.00	0.00	3,326.00	-18.9%
8660	4,103.62	0.00	4,103.62	3,326.00	0.00	3,326.00	-18.9%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	793,626.44	0.00	793,626.44	737,699.00	0.00	737,699.00	-7.0%
8677	793,626.44	0.00	793,626.44	737,699.00	0.00	737,699.00	-7.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							
California Dept of Education							
SACS Financial Reporting Software 01/15/20							

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	45,625.29	0.00	45,625.29	36,800.00	0.00	36,800.00	-19.3%
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		977,030.00	977,030.00		937,618.00	937,618.00	-4.0%
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			869,440.35	977,030.00	1,846,470.35	777,825.00	937,618.00	1,715,443.00	-7.1%
TOTAL, REVENUES			2,460,472.10	1,740,014.30	4,200,486.40	2,376,665.00	1,462,616.00	3,839,281.00	-8.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	578,986.38	135,488.67	714,475.05	599,632.00	125,628.00	725,260.00	1.5%
Certificated Pupil Support Salaries		1200	412.50	17,770.00	18,182.50	0.00	15,750.00	15,750.00	-13.4%
Certificated Supervisors' and Administrators' Salaries		1300	149,935.39	49,978.51	199,913.90	174,624.00	22,440.00	197,064.00	-1.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			729,334.27	203,237.18	932,571.45	774,256.00	163,818.00	938,074.00	0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	42,553.75	57,028.64	99,582.39	43,692.00	66,568.00	110,280.00	10.7%
Classified Support Salaries		2200	147,679.56	58,294.49	205,974.05	186,583.00	27,445.00	214,028.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	113,019.54	0.00	113,019.54	110,000.00	0.00	110,000.00	-2.7%
Clerical, Technical and Office Salaries		2400	84,441.02	0.00	84,441.02	83,274.00	0.00	83,274.00	-1.4%
Other Classified Salaries		2900	7,200.00	0.00	7,200.00	7,200.00	0.00	7,200.00	0.0%
TOTAL, CLASSIFIED SALARIES			394,893.87	115,323.13	510,217.00	430,749.00	94,033.00	524,782.00	2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	80,601.05	236,928.94	317,529.99	97,401.00	71,757.00	169,158.00	-46.7%
PERS		3201-3202	35,079.53	11,781.06	46,860.59	53,487.00	11,027.00	64,514.00	37.7%
OASDI/Medicare/Alternative		3301-3302	40,090.89	12,280.80	52,371.69	44,183.00	9,572.00	53,755.00	2.6%
Health and Welfare Benefits		3401-3402	112,256.50	45,426.72	157,683.22	138,758.00	40,898.00	179,656.00	13.9%
Unemployment Insurance		3501-3502	555.78	161.98	717.76	600.00	129.00	729.00	1.6%
Workers' Compensation		3601-3602	25,281.67	5,846.20	31,127.87	19,400.00	4,153.00	23,553.00	-24.3%
OPEB, Allocated		3701-3702	27,519.40	0.00	27,519.40	21,071.00	0.00	21,071.00	-23.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	526.26	0.00	526.26	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			321,911.08	312,425.70	634,336.78	374,900.00	137,536.00	512,436.00	-19.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	655.66	173.33	828.99	656.00	7,461.00	8,117.00	879.1%
Books and Other Reference Materials		4200	22.27	0.00	22.27	100.00	0.00	100.00	349.0%
Materials and Supplies		4300	67,759.27	14,729.51	82,488.78	68,603.00	36,185.00	104,788.00	27.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	11,158.27	0.00	11,158.27	9,497.00	0.00	9,497.00	-14.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,595.47	14,902.84	94,498.31	78,856.00	43,646.00	122,502.00	29.6%
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	12,004.66	6,220.64	18,225.30	11,630.00	3,425.00	15,055.00	-17.4%
Dues and Memberships		5300	6,098.48	0.00	6,098.48	5,963.00	0.00	5,963.00	-2.2%
Insurance		5400 - 5450	12,655.30	0.00	12,655.30	11,368.00	0.00	11,368.00	-10.2%
Operations and Housekeeping Services		5500	65,495.82	0.00	65,495.82	75,000.00	0.00	75,000.00	14.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,338.21	1,221,374.70	1,319,712.91	33,219.00	1,123,003.00	1,156,222.00	-12.4%
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	75,913.39	42,651.94	118,565.33	74,493.00	60,341.00	134,834.00	13.7%
Communications		5900	1,417.78	0.00	1,417.78	1,985.00	0.00	1,985.00	40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			271,923.64	1,270,247.28	1,542,170.92	213,658.00	1,186,769.00	1,400,427.00	-9.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	50,428.00	50,428.00	New
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	0.00%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	50,428.00	50,428.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Appointments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ROC/IP Transfers of Appointments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Transfers of Appointments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(21,358.35)	21,358.35	0.00	(2,155.00)	2,155.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,877.13)	0.00	(3,877.13)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(25,235.48)	21,358.35	(3,877.13)	(2,155.00)	2,155.00	0.00	-100.0%
TOTAL EXPENDITURES			1,772,422.85	1,937,494.48	3,709,917.33	1,870,264.00	1,678,385.00	3,548,649.00	-4.3%

Description	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	0.00	278,929.00	-44.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	39,129.14	0.00	0.00	43,022.00	9.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			539,129.14	0.00	0.00	321,951.00	-40.3%
OTHER SOURCES/USES							
SOURCES							
State Apportionments		8931	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	(128,484.96)	128,484.96	0.00	(165,341.00)	165,341.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(128,484.96)	128,484.96	0.00	(165,341.00)	165,341.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(667,614.10)	128,484.96	(539,129.14)	(487,292.00)	165,341.00	(321,951.00)	-40.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,415,546.69	83,797.00	1,499,343.69	1,486,149.00	77,693.00	1,563,842.00	4.3%
2) Federal Revenue		8100-8299	55,207.58	410,080.39	465,287.97	40,979.00	351,758.00	392,737.00	-15.6%
3) Other State Revenue		8300-8599	120,277.48	269,106.91	389,384.39	71,712.00	95,547.00	167,259.00	-57.0%
4) Other Local Revenue		8600-8799	869,440.35	977,030.00	1,846,470.35	777,825.00	937,618.00	1,715,443.00	-7.1%
5) TOTAL REVENUES			2,460,472.10	1,740,014.30	4,200,486.40	2,376,665.00	1,462,616.00	3,839,281.00	-8.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		849,485.33	1,653,988.16	2,503,473.49	883,242.00	1,515,226.00	2,398,468.00	-4.2%
2) Instruction - Related Services	2000-2999		232,357.16	135,078.43	367,435.59	304,510.00	27,657.00	332,167.00	-9.6%
3) Pupil Services	3000-3999		129,261.64	49,987.89	179,249.53	144,345.00	38,191.00	182,536.00	1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		151.38	0.00	151.38	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		300,345.51	41,831.35	342,176.86	334,444.00	2,155.00	336,599.00	-1.6%
8) Plant Services	8000-8999		260,821.83	56,608.65	317,430.48	203,723.00	95,156.00	298,879.00	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,772,422.85	1,937,494.48	3,709,917.33	1,870,264.00	1,678,385.00	3,548,649.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			688,049.25	(197,480.18)	490,569.07	506,401.00	(215,769.00)	290,632.00	-40.8%
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	539,129.14	0.00	539,129.14	321,951.00	0.00	321,951.00	-40.3%
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	(128,484.96)	128,484.96	0.00	(165,341.00)	165,341.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(667,614.10)	128,484.96	(539,129.14)	(487,292.00)	165,341.00	(321,951.00)	-40.3%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,435.15	(68,995.22)	(48,560.07)	19,109.00	(50,428.00)	(31,319.00)	-35.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	298,216.18	159,319.17	457,535.35	318,651.33	90,323.95	408,975.28	-10.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			298,216.18	159,319.17	457,535.35	318,651.33	90,323.95	408,975.28	-10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,216.18	159,319.17	457,535.35	318,651.33	90,323.95	408,975.28	-10.6%
2) Ending Balance, June 30 (E + F1e)			318,651.33	90,323.95	408,975.28	337,760.33	39,895.95	377,656.28	-7.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	2,707.05	0.00	2,707.05	6,000.00	0.00	6,000.00	121.6%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	90,323.95	90,323.95	0.00	39,895.95	39,895.95	-55.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	62,655.65	0.00	62,655.65	81,679.65	0.00	81,679.65	30.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	253,288.63	0.00	253,288.63	250,080.68	0.00	250,080.68	-1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	2015-16		2016-17
		Unaudited Actuals		Budget
6230	California Clean Energy Jobs Act	50,428.00		0.00
6264	Educator Effectiveness	19,065.00		19,065.00
6300	Lottery: Instructional Materials	3,990.96		3,990.96
6512	Special Ed: Mental Health Services	8,596.75		8,596.75
9010	Other Restricted Local	8,243.24		8,243.24
Total, Restricted Balance		90,323.95		39,895.95

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	736.86	387.00	-47.5%
5) TOTAL, REVENUES			736.86	387.00	-47.5%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			736.86	387.00	-47.5%
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)			736.86	387.00	-47.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	127,752.82	128,489.68	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			127,752.82	128,489.68	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			127,752.82	128,489.68	0.6%
2) Ending Balance, June 30 (E + F1e)					
			128,489.68	128,876.68	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,181.00	1,181.00	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	127,308.68	127,695.68	0.3%
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	128,305.78		
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	183.90		
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			128,489.68		
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)			128,489.68		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	736.86	387.00	-47.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			736.86	387.00	-47.5%
TOTAL, REVENUES			736.86	387.00	-47.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	736.86	387.00	-47.5%
5) TOTAL, REVENUES			736.86	387.00	-47.5%
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			736.86	387.00	-47.5%
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)			736.86	387.00	-47.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,752.82	128,489.68	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,752.82	128,489.68	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,752.82	128,489.68	0.6%
2) Ending Balance, June 30 (E + F1e)			128,489.68	128,876.68	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,181.00	1,181.00	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	127,308.68	127,695.68	0.3%
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
6300	Lottery: Instructional Materials	1,181.00	1,181.00
Total, Restricted Balance		1,181.00	1,181.00

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	38,142.66	36,979.00	-3.1%
5) TOTAL, REVENUES			38,142.66	36,979.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,759.78	40,180.00	12.4%
3) Employee Benefits		3000-3999	12,245.53	13,837.00	13.0%
4) Books and Supplies		4000-4999	1,255.72	1,257.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	582.15	583.00	0.1%
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			49,843.18	55,857.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,700.52)	(18,878.00)	61.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,700.52	18,878.00	61.3%
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			11,700.52	18,878.00	61.3%

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	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		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	11,739.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,928.22		
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	9.59		
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			13,677.77		
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	578.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,099.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,677.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	63.19	62.00	-1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	38,079.47	36,917.00	-3.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,142.66	36,979.00	-3.1%
TOTAL, REVENUES			38,142.66	36,979.00	-3.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	232.87	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	35,526.91	40,180.00	13.1%
TOTAL, CLASSIFIED SALARIES			35,759.78	40,180.00	12.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,894.45	4,032.00	39.3%
OASDI/Medicare/Alternative		3301-3302	2,666.90	3,074.00	15.3%
Health and Welfare Benefits		3401-3402	6,005.34	6,065.00	1.0%
Unemployment Insurance		3501-3502	17.90	20.00	11.7%
Workers' Compensation		3601-3602	660.94	646.00	-2.3%
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			12,245.53	13,837.00	13.0%
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	232.61	1,257.00	440.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,023.11	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,255.72	1,257.00	0.1%

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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	582.15	583.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			582.15	583.00	0.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,843.18	55,857.00	12.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,700.52	18,978.00	61.3%
(a) TOTAL, INTERFUND TRANSFERS IN			11,700.52	18,978.00	61.3%
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%
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)			11,700.52	18,978.00	61.3%

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	38,142.66	36,979.00	-3.1%
5) TOTAL REVENUES			38,142.66	36,979.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		49,843.18	55,857.00	12.1%
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			49,843.18	55,857.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,700.52)	(18,878.00)	61.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,700.52	18,878.00	61.3%
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			11,700.52	18,878.00	61.3%

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	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
	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	48,453.71	47,506.00	-2.0%
3) Other State Revenue		8300-8599	3,563.98	3,892.00	9.2%
4) Other Local Revenue		8600-8799	14,806.87	14,245.00	-3.8%
5) TOTAL, REVENUES			66,824.56	65,643.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,644.85	25,965.00	-2.6%
3) Employee Benefits		3000-3999	12,575.20	13,200.00	5.0%
4) Books and Supplies		4000-4999	49,186.80	49,588.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	1,969.20	1,034.00	-47.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,877.13	0.00	-100.0%
9) TOTAL, EXPENDITURES			94,253.18	89,787.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,428.62)	(24,144.00)	-12.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,428.62	24,144.00	-12.0%
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			27,428.62	24,144.00	-12.0%

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	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,590.31	16,590.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,590.31	16,590.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,590.31	16,590.31	0.0%
2) Ending Balance, June 30 (E + F1e)			16,590.31	16,590.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,590.31	16,590.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,275.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	851.10		
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	7,006.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,133.88		
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	2,648.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,895.54		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,543.57		
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)			16,590.31		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	48,453.71	47,506.00	-2.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,453.71	47,506.00	-2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,563.98	3,892.00	9.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,563.98	3,892.00	9.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	14,756.71	14,200.00	-3.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.16	45.00	-10.3%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,806.87	14,245.00	-3.8%
TOTAL, REVENUES			66,824.56	65,643.00	-1.8%

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	26,644.85	25,965.00	-2.6%
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			26,644.85	25,965.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,035.73	3,606.00	18.8%
OASDI/Medicare/Alternative		3301-3302	2,036.25	1,986.00	-2.5%
Health and Welfare Benefits		3401-3402	6,995.06	7,177.00	2.6%
Unemployment Insurance		3501-3502	13.32	13.00	-2.4%
Workers' Compensation		3601-3602	494.84	418.00	-15.5%
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			12,575.20	13,200.00	5.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	671.17	668.00	-0.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	48,515.63	48,920.00	0.8%
TOTAL, BOOKS AND SUPPLIES			49,186.80	49,588.00	0.8%

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	690.20	425.00	-38.4%
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	970.00	300.00	-69.1%
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	309.00	309.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,969.20	1,034.00	-47.5%
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	3,877.13	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,877.13	0.00	-100.0%
TOTAL, EXPENDITURES			94,253.18	89,787.00	-4.7%

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	24,144.00	New
Other Authorized Interfund Transfers In		8919	27,428.62	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,428.62	24,144.00	-12.0%
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)			27,428.62	24,144.00	-12.0%

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	48,453.71	47,506.00	-2.0%
3) Other State Revenue		8300-8599	3,563.98	3,892.00	9.2%
4) Other Local Revenue		8600-8799	14,806.87	14,245.00	-3.8%
5) TOTAL, REVENUES			66,824.56	65,643.00	-1.8%
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		90,376.05	89,787.00	-0.7%
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		3,877.13	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			94,253.18	89,787.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,428.62)	(24,144.00)	-12.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,428.62	24,144.00	-12.0%
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			27,428.62	24,144.00	-12.0%

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	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,590.31	16,590.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,590.31	16,590.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,590.31	16,590.31	0.0%
2) Ending Balance, June 30 (E + F1e)			16,590.31	16,590.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,590.31	16,590.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,590.31	16,590.31
Total, Restricted Balance		16,590.31	16,590.31

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	612.83	315.00	-48.6%
5) TOTAL REVENUES			612.83	315.00	-48.6%
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	6,194.39	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,194.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,581.56)	315.00	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,581.56)	315.00	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,384.16	101,802.60	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,384.16	101,802.60	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,384.16	101,802.60	-5.2%
2) Ending Balance, June 30 (E + F1e)			101,802.60	102,117.60	0.3%
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	101,802.60	102,117.60	0.3%
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	101,652.26		
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	150.34		
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			101,802.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			101,802.60		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	612.83	315.00	-48.6%
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			612.83	315.00	-48.6%
TOTAL, REVENUES			612.83	315.00	-48.6%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

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%
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%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,194.39	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,194.39	0.00	-100.0%
CAPITAL OUTLAY					
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)					
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			6,194.39	0.00	-100.0%

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					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	612.83	315.00	-48.6%
5) TOTAL, REVENUES			612.83	315.00	-48.6%
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		6,194.39	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,194.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,581.56)	315.00	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,581.56)	315.00	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,384.16	101,802.60	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,384.16	101,802.60	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,384.16	101,802.60	-5.2%
2) Ending Balance, June 30 (E + F1e)			101,802.60	102,117.60	0.3%
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	101,802.60	102,117.60	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
	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	2,749.74	160.00	-94.2%
5) TOTAL, REVENUES			2,749.74	160.00	-94.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,749.74	160.00	-94.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	278,929.00	-44.2%
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			500,000.00	278,929.00	-44.2%

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			502,749.74	279,089.00	-44.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,257.42	987,007.16	103.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			484,257.42	987,007.16	103.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			484,257.42	987,007.16	103.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	987,007.16	1,266,096.16	28.3%
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	478,795.91		
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	686.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	507,525.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			987,007.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			987,007.16		

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

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%
Interest		8660	2,749.74	160.00	-94.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,749.74	160.00	-94.2%
TOTAL, REVENUES			2,749.74	160.00	-94.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000.00	278,929.00	-44.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	278,929.00	-44.2%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	278,929.00	-44.2%

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

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	2,749.74	160.00	-94.2%
5) TOTAL, REVENUES			2,749.74	160.00	-94.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,749.74	160.00	-94.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	278,929.00	-44.2%
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			500,000.00	278,929.00	-44.2%

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			502,749.74	279,089.00	-44.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,257.42	987,007.16	103.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			484,257.42	987,007.16	103.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			484,257.42	987,007.16	103.8%
2) Ending Balance, June 30 (E + F1e)			987,007.16	1,266,096.16	28.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	987,007.16	1,266,096.16	28.3%
Unassigned/Unappropriated Amount			9790	0.00	0.0%

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

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

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	389.84	26.00	-93.3%
5) TOTAL, REVENUES			389.84	26.00	-93.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			389.84	26.00	-93.3%
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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			389.84	26.00	-93.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,589.28	67,979.12	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,589.28	67,979.12	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,589.28	67,979.12	0.6%
2) Ending Balance, June 30 (E + F1e)			67,979.12	68,005.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	67,979.12	68,005.12	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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	67,881.83		
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	97.29		
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			67,979.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			67,979.12		

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	389.84	26.00	-93.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			389.84	26.00	-93.3%
TOTAL, REVENUES			389.84	26.00	-93.3%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

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	389.84	26.00	-93.3%
5) TOTAL, REVENUES			389.84	26.00	-93.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			389.84	26.00	-93.3%
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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			389.84	26.00	-93.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,589.28	67,979.12	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,589.28	67,979.12	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,589.28	67,979.12	0.6%
2) Ending Balance, June 30 (E + F1e)			67,979.12	68,005.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	67,979.12	68,005.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
	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	9,141.42	35.00	-99.6%
5) TOTAL, REVENUES			9,141.42	35.00	-99.6%
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	28,472.33	0.00	-100.0%
6) Capital Outlay		6000-6999	2,413,268.63	298,971.00	-87.6%
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			2,441,740.96	298,971.00	-87.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,432,599.54)	(298,936.00)	-87.7%
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)			(2,432,599.54)	(298,936.00)	-87.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,979,686.49	547,086.95	-81.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,979,686.49	547,086.95	-81.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,979,686.49	547,086.95	-81.6%
2) Ending Balance, June 30 (E + F1a)			547,086.95	248,150.95	-54.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	547,086.95	248,150.95	-54.6%
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	336,020.14		
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	99,743.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	145,900.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			581,663.99		
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	20,402.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,174.48		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			34,577.04		
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)			547,086.95		

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	9,141.42	35.00	-99.6%
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			9,141.42	35.00	-99.6%
TOTAL, REVENUES			9,141.42	35.00	-99.6%

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%
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%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	28,472.33	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,472.33	0.00	-100.0%
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	2,317,279.65	298,971.00	-87.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	95,988.98	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,413,268.63	298,971.00	-87.6%
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	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			2,441,740.96	298,971.00	-87.8%

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: 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	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	9,141.42	35.00	-99.6%
5) TOTAL REVENUES			9,141.42	35.00	-99.6%
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		2,441,740.96	298,971.00	-87.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,441,740.96	298,971.00	-87.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,432,599.54)	(298,936.00)	-87.7%
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)			(2,432,599.54)	(298,936.00)	-87.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,979,686.49	547,086.95	-81.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,979,686.49	547,086.95	-81.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,979,686.49	547,086.95	-81.6%
2) Ending Balance, June 30 (E + F1e)			547,086.95	248,150.95	-54.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	547,086.95	248,150.95	-54.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Unaudited Actuals</u>	<u>2016-17 Budget</u>
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	183,532.17	350.00	-99.8%
5) TOTAL, REVENUES			183,532.17	350.00	-99.8%
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	14,965.01	0.00	-100.0%
6) Capital Outlay		6000-6999	645,900.00	0.00	-100.0%
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			660,865.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(477,332.84)	350.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(477,332.84)	350.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,352.93	20.09	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,352.93	20.09	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,352.93	20.09	-100.0%
2) Ending Balance, June 30 (E + F1a)			20.09	370.09	1742.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	20.09	370.09	1742.2%
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	131,242.59		
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	503.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,174.48		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			145,920.09		
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	145,900.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			145,900.00		
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)			20.09		

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					
Unsecured Roll		8615	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.0%
Other		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	2,690.35	350.00	-87.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	180,841.82	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			183,532.17	350.00	-99.8%
TOTAL REVENUES			183,532.17	350.00	-99.8%

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%
OASD/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	14,965.01	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,965.01	0.00	-100.0%
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	645,900.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			645,900.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			660,865.01	0.00	-100.0%

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%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

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	183,532.17	350.00	-99.8%
5) TOTAL, REVENUES			183,532.17	350.00	-99.8%
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		660,865.01	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			660,865.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(477,332.84)	350.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(477,332.84)	350.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,352.93	20.09	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,352.93	20.09	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,352.93	20.09	-100.0%
2) Ending Balance, June 30 (E + F1e)			20.09	370.09	1742.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	20.09	370.09	1742.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	42.86	25.00	-41.7%
5) TOTAL, REVENUES			42.86	25.00	-41.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42.86	25.00	-41.7%
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%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42.86	25.00	-41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,430.18	7,473.04	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,430.18	7,473.04	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,430.18	7,473.04	0.6%
2) Ending Balance, June 30 (E + F1e)			7,473.04	7,498.04	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,473.04	7,498.04	0.3%
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	7,462.34		
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	10.70		
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			7,473.04		
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)			7,473.04		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	42.86	25.00	-41.7%
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			42.86	25.00	-41.7%
TOTAL, REVENUES			42.86	25.00	-41.7%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	42.86	25.00	-41.7%
5) TOTAL, REVENUES			42.86	25.00	-41.7%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42.86	25.00	-41.7%
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%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42.86	25.00	-41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,430.18	7,473.04	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,430.18	7,473.04	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,430.18	7,473.04	0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,473.04	7,498.04	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	2,267.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	206,744.00	178,655.00	-13.6%
5) TOTAL, REVENUES			209,011.00	178,655.00	-14.5%
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	195,363.00	198,363.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			195,363.00	198,363.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,648.00	(19,708.00)	-244.4%
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%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,648.00	(19,708.00)	-244.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,741.00	122,389.00	12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,741.00	122,389.00	12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,741.00	122,389.00	12.6%
2) Ending Balance, June 30 (E + F1e)			122,389.00	102,681.00	-16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	122,389.00	102,681.00	-16.1%
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	122,389.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			122,389.00		
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)			122,389.00		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	2,267.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,267.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	203,724.00	178,274.00	-12.5%
Unsecured Roll		8612	239.00	381.00	59.4%
Prior Years' Taxes		8613	798.00	0.00	-100.0%
Supplemental Taxes		8614	1,576.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(5.00)	0.00	-100.0%
Interest		8660	378.00	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	34.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			206,744.00	178,655.00	-13.6%
TOTAL, REVENUES			209,011.00	178,655.00	-14.5%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	195,363.00	198,363.00	1.5%
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)			195,363.00	198,363.00	1.5%
TOTAL, EXPENDITURES			195,363.00	198,363.00	1.5%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	2,267.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	206,744.00	178,655.00	-13.6%
5) TOTAL, REVENUES			209,011.00	178,655.00	-14.5%
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	195,363.00	198,363.00	1.5%
10) TOTAL, EXPENDITURES			195,363.00	198,363.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,648.00	(19,708.00)	-244.4%
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)			13,648.00	(19,708.00)	-244.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	108,741.00	122,389.00	12.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			108,741.00	122,389.00	12.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			108,741.00	122,389.00	12.6%
2) Ending Balance, June 30 (E + F1e)					
			122,389.00	102,681.00	-16.1%
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	122,389.00	102,681.00	-16.1%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

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)	174.18	174.29	174.18	174.18	174.18	174.18
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	174.18	174.29	174.18	174.18	174.18	174.18
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	174.18	174.29	174.18	174.18	174.18	174.18
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
1000 - Certificated Salaries	932,571.45	301	0.00	303	932,571.45	305	32,670.34		307	899,901.11
2000 - Classified Salaries	510,217.00	311	0.00	313	510,217.00	315	76,809.91		317	433,407.09
3000 - Employee Benefits	634,336.78	321	27,519.40	323	606,817.38	325	31,006.10		327	575,811.28
4000 - Books, Supplies Equip Replace. (6500)	94,498.31	331	151.38	333	94,346.93	335	35,318.84		337	59,028.09
5000 - Services... & 7300 - Indirect Costs	1,538,293.79	341	0.00	343	1,538,293.79	345	58,842.38		347	1,479,451.41
TOTAL					3,682,246.55	365			TOTAL	3,447,598.98

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 not 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	
1. Teacher Salaries as Per EC 41011		1100	714,475.05
2. Salaries of Instructional Aides Per EC 41011		2100	99,582.39
3. STRS		3101 & 3102	243,251.69
4. PERS		3201 & 3202	6,670.51
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	18,335.11
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	94,429.18
7. Unemployment Insurance		3501 & 3502	406.20
8. Workers' Compensation Insurance		3601 & 3602	19,457.28
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	526.26
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			1,197,133.67
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			29,801.59
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			1,167,332.08
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			33.86%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			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 the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	33.86%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,447,598.98
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

--	--

Unaudited Actuals
2015-16 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	3,268.73		1,866.09	5,134.82
2. State Lottery Revenue	8560	24,305.48		4,001.91	28,307.39
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)		27,574.21	0.00	5,868.00	33,442.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	23,555.48		696.04	24,251.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	750.00			750.00
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)		24,305.48	0.00	696.04	25,001.52
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	3,268.73	0.00	5,171.96	8,440.69
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 Act.

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

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,249,046.47
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	410,080.79
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	151.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	539,129.14
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				539,280.52
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	27,428.62
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)				3,327,113.78

		2015-16 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		174.29
B. Expenditures per ADA (Line I.E divided by Line II.A)		19,089.53
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.)	3,031,628.76	17,512.73
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)	3,031,628.76	17,512.73
B. Required effort (Line A.2 times 90%)	2,728,465.88	15,761.46
C. Current year expenditures (Line I.E and Line II.B)	3,327,113.78	19,089.53
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

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) 147,743.94
- 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) 1,901,861.89

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) 7.77%

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. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	158,823.98
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	480.79
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	24,664.35
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	183,969.12
9. Carry-Forward Adjustment (Part IV, Line F)	15,261.83
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	199,230.95

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,503,473.49
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	367,435.59
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	179,249.53
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	151.38
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)	180,249.22
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	6,500.00
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)	0.00
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)	292,766.13
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)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	49,843.18
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	90,376.05
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)	3,670,044.57

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)	5.01%
---	-------

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)	5.43%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>183,969.12</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(11,262.38)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.29%) times Part III, Line B18); zero if negative	<u>15,261.83</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.29%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>15,261.83</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>15,261.83</u>

Approved indirect cost rate: 4.29%
Highest rate used in any program: 4.29%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	15,707.47	673.85	4.29%
01	3310	334,692.01	5,094.99	1.52%
01	4035	4,941.19	211.98	4.29%
01	4126	43,415.00	32.90	0.08%
01	4510	5,276.40	35.00	0.66%
01	6500	1,154,765.35	10,222.46	0.89%
01	6512	81,302.02	2,658.59	3.27%
01	8150	56,608.65	2,428.58	4.29%
13	5310	90,376.05	3,877.13	4.29%

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 2320-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
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)	FTE Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	0.00	3,829.36	233,482.54	3,532.67	317,430.48	0.00	125,685.44
1110 Regular Education, K-12	9.50	9.50	9.50	9.50	10.00		84.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	2.00	2.00	2.00	2.00	2.00		13.00
6000 ROC/TP							
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)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	11.50	11.50	11.50	11.50	12.00	0.00	97.00

Goal	Program/Activity	----- Direct Costs -----				Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
Instructional Goals								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00	
1110	Regular Education, K-12	1,072,668.22	572,324.95	1,644,993.17	162,275.65		1,807,268.82	
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00	
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	0.00	0.00	0.00	0.00		0.00	
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	1,610,960.38	111,635.54	1,722,595.92	169,931.03		1,892,526.95	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00	
Other Goals								
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	151.38	0.00	151.38	14.93		166.31	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
Other Costs								
----	Food Services						0.00	
----	Enterprise						0.00	
----	Facilities Acquisition & Construction						0.00	
----	Other Outgo						539,129.14	
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	13,832.38		13,832.38	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(3,877.13)		(3,877.13)	
----	Total General Fund and Charter Schools Funds Expenditures	2,683,779.98	683,960.49	3,367,740.47	342,176.86	539,129.14	4,249,046.47	

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)	Auxiliary 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	0.00	0.00
1110	Regular Education, K-12	1,018,894.09	0.00	53,730.60	0.00	43.53	0.00	0.00	0.00	0.00	0.00	0.00	1,072,668.22
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	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	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	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	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	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	0.00	0.00
5000-5999	Special Education	1,484,579.40	40,833.54	0.00	35,559.55	49,987.89	0.00	0.00	0.00	0.00	0.00	0.00	1,610,960.38
6000	ROCP	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	151.38	0.00	0.00	0.00	151.38
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,503,473.49	40,833.54	53,730.60	35,559.55	50,031.42	0.00	0.00	151.38	0.00	0.00	0.00	2,683,779.99

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors in put on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	198,958.55	264,525.40	108,841.00	572,324.95	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
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 (allocated to 5001)	41,886.02	52,905.08	16,844.44	111,635.54	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
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 Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		240,844.57	317,430.48	125,685.44	683,960.49	

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)	180,249.22
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	6,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	158,823.98
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	480.79
5	Total Central Administration Costs in General Fund and Charter Schools Funds	346,053.99
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,683,779.98
2	Total Allocated Costs (from Form PCR, Column 2, Total)	683,960.49
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,367,740.47
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	49,843.18
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	90,376.05
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	140,219.23
D. Total Direct Charged and Allocated Costs (B3 + C5)		3,507,959.70
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		9.86%

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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)			0.00		0.00
Other Outgo (Objects 1000-7999)				539,129.14	539,129.14
Total Other Costs	0.00	0.00	0.00	539,129.14	539,129.14

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(3,877.13)				
Other Sources/Uses Detail					0.00	539,129.14		
Fund Reconciliation							20,994.84	507,525.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					11,700.52	0.00		
Fund Reconciliation							0.00	13,099.30
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	3,877.13	0.00				
Other Sources/Uses Detail					27,428.62	0.00		
Fund Reconciliation							0.00	7,895.50
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					500,000.00	0.00		
Fund Reconciliation							507,525.00	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							145,900.00	14,174.40
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							14,174.48	145,900.00
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
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

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	3,877.13	(3,877.13)	539,129.14	539,129.14	688,594.32	688,594.32

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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

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

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

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

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

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)

	<u> 0.00 </u>	(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)

	<u> 0.00 </u>	(f)
--	---------------------------------	-----

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	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	1,740,571.94		
b. Less: Expenditures paid from federal sources	339,787.00		
c. Expenditures paid from state and local sources	1,400,784.94	1,253,501.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,400,784.94	1,253,501.54	147,283.40
d. Special education unduplicated pupil count	200	179	
e. Per capita state and local expenditures (A1c/A1d)	7,003.92	7,002.80	1.12

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	1,400,784.94		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,400,784.94	0.00	1,400,784.94
b. Special education unduplicated pupil count	200		
c. Per capita state and local expenditures (A2a/A2b)	7,003.92	0.00	7,003.92

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	69,447.73	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	69,447.73	0.00	69,447.73
b. Per capita local expenditures (B1a/A1d)	347.24	0.00	347.24

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	69,447.73		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	69,447.73	0.00	69,447.73
b. Special education unduplicated pupil count	200		
c. Per capita local expenditures (B2a/B2b)	347.24	0.00	347.24

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.

Lori Wigg
Contact Name

619-444-2161
Telephone Number

Business Manager
Title

lori.wigg@dehesasd.net
E-mail Address

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Actual vs. 2014-15 Actual Comparison
2015-16 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	49,978.51	0.00	0.00	0.00	0.00	0.00	151,018.57		200,997.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	52,096.68		52,096.68
3000-3999	Employee Benefits	22,228.18	0.00	0.00	0.00	0.00	0.00	84,468.06		106,696.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,686.29		4,686.29
5000-5999	Services and Other Operating Expenditures	4,241.27	0.00	0.00	0.00	0.00	0.00	1,242,242.72		1,246,483.99
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	76,447.96	0.00	0.00	0.00	0.00	0.00	1,534,512.42	0.00	1,610,960.38
7310	Transfers of Indirect Costs	5,094.99	0.00	0.00	0.00	0.00	0.00	12,881.05		17,976.04
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	111,635.52	0.00	0.00	0.00	0.00	0.00	12,881.05	0.00	111,635.52
	TOTAL COSTS	116,730.51	0.00	0.00	0.00	0.00	0.00	12,881.05	0.00	129,611.56
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	193,178.47	0.00	0.00	0.00	0.00	0.00	1,547,393.47	0.00	1,740,571.94
1000-1999	Certificated Salaries	49,978.51	0.00	0.00	0.00	0.00	0.00	0.00		49,978.51
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	39,462.34		39,462.34
3000-3999	Employee Benefits	10,593.18	0.00	0.00	0.00	0.00	0.00	16,966.88		27,560.06
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	217,691.10		217,691.10
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	60,571.69	0.00	0.00	0.00	0.00	0.00	274,120.32	0.00	334,692.01
7310	Transfers of Indirect Costs	5,094.99	0.00	0.00	0.00	0.00	0.00	0.00		5,094.99
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	5,094.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,094.99
8980	TOTAL BEFORE OBJECT 8980	65,666.68	0.00	0.00	0.00	0.00	0.00	274,120.32	0.00	339,787.00
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										339,787.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	151,018.67		151,018.67
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	12,634.34		12,634.34
3000-3999	Employee Benefits	11,635.00	0.00	0.00	0.00	0.00	0.00	67,501.18		79,136.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,686.29		4,686.29
5000-5999	Services and Other Operating Expenditures	4,241.27	0.00	0.00	0.00	0.00	0.00	1,024,551.62		1,028,792.89
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	15,876.27	0.00	0.00	0.00	0.00	0.00	1,260,392.10	0.00	1,276,268.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,881.05		12,881.05
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	111,635.52	0.00	0.00	0.00	0.00	0.00	0.00		111,635.52
	Total Indirect Costs and PCR Allocations	111,635.52	0.00	0.00	0.00	0.00	0.00	12,881.05	0.00	124,516.57
	TOTAL BEFORE OBJECT 8980	127,511.79	0.00	0.00	0.00	0.00	0.00	1,273,273.15	0.00	1,400,784.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									1,400,784.94
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	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									69,447.73
										69,447.73

* 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	1,253,501.54	0.00
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)	1,253,501.54	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	<u>179.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>0.00</u>	

3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	179.00	

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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].

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

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)	<u>0.00</u>	(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)	<u>0.00</u>	(f)

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	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	1,471,771.00		
b. Less: Expenditures paid from federal sources	298,909.00		
c. Expenditures paid from state and local sources	1,172,862.00	1,289,149.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,172,862.00	1,289,149.42	(116,287.42)
d. Special education unduplicated pupil count	200	200	
e. Per capita state and local expenditures (A1c/A1d)	5,864.31	6,445.75	(581.44)

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	1,172,862.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,172,862.00	0.00	1,172,862.00
b. Special education unduplicated pupil count	200		
c. Per capita state and local expenditures (A2a/A2b)	5,864.31	0.00	5,864.31

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	120,613.00	69,447.73	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	120,613.00	69,447.73	51,165.27
b. Per capita local expenditures (B1a/A1d)	603.07	347.24	255.83

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	120,613.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	120,613.00	0.00	120,613.00
b. Special education unduplicated pupil count	200		
c. Per capita local expenditures (B2a/B2b)	603.07	0.00	603.07

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.

Lori Wigg
Contact Name

619-444-2161
Telephone Number

Business Manager
Title

lori.wigg@dehesasd.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
UNDPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	22,440.00	0.00	0.00	0.00	0.00	0.00	141,378.00		163,818.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	54,273.00		54,273.00
3000-3999	Employee Benefits	5,217.00	0.00	0.00	0.00	0.00	0.00	63,061.00		68,278.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,858.00		4,858.00
5000-5999	Services and Other Operating Expenditures	189.00	0.00	0.00	0.00	0.00	0.00	1,180,356.00		1,180,544.00
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	27,845.00	0.00	0.00	0.00	0.00	0.00	1,443,926.00	0.00	1,471,771.00
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	27,845.00	0.00	0.00	0.00	0.00	0.00	1,443,926.00	0.00	1,471,771.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	22,440.00	0.00	0.00	0.00	0.00	0.00	141,378.00		163,818.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	33,349.00		33,349.00
3000-3999	Employee Benefits	5,217.00	0.00	0.00	0.00	0.00	0.00	55,021.00		60,238.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,298.00		4,298.00
5000-5999	Services and Other Operating Expenditures	189.00	0.00	0.00	0.00	0.00	0.00	910,971.00		911,159.00
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	27,845.00	0.00	0.00	0.00	0.00	0.00	1,145,017.00	0.00	1,172,862.00
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	27,845.00	0.00	0.00	0.00	0.00	0.00	1,145,017.00	0.00	1,172,862.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										1,172,862.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
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	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									120,613.00
										120,613.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	49,978.51	0.00	0.00	0.00	0.00	0.00	151,018.67		200,997.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	52,096.68		52,096.68
3000-3999	Employee Benefits	22,228.18	0.00	0.00	0.00	0.00	0.00	84,468.06		106,696.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,686.29		4,686.29
5000-5999	Services and Other Operating Expenditures	4,241.27	0.00	0.00	0.00	0.00	0.00	1,242,242.72		1,246,483.99
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	76,447.96	0.00	0.00	0.00	0.00	0.00	1,534,512.42	0.00	1,610,960.38
7310	Transfers of Indirect Costs	5,094.99	0.00	0.00	0.00	0.00	0.00	12,881.05		17,976.04
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)	111,635.62	0.00	0.00	0.00	0.00	0.00	0.00		111,635.62
	Total Indirect Costs	116,738.59	0.00	0.00	0.00	0.00	0.00	12,881.05	0.00	129,619.64
TOTAL COSTS										
		5,094.99	0.00	0.00	0.00	0.00	0.00	12,881.05		17,976.04
		81,542.95	0.00	0.00	0.00	0.00	0.00	1,547,393.47	0.00	1,628,936.42
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	49,978.51	0.00	0.00	0.00	0.00	0.00	0.00		49,978.51
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	39,462.34		39,462.34
3000-3999	Employee Benefits	10,593.18	0.00	0.00	0.00	0.00	0.00	16,966.88		27,560.06
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	217,691.10		217,691.10
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	60,571.69	0.00	0.00	0.00	0.00	0.00	274,120.32	0.00	334,692.01
7310	Transfers of Indirect Costs	5,094.99	0.00	0.00	0.00	0.00	0.00	0.00		5,094.99
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	5,094.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,094.99
	TOTAL BEFORE OBJECT 8980	65,666.68	0.00	0.00	0.00	0.00	0.00	274,120.32	0.00	339,787.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									339,787.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	151,018.67		151,018.67
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	12,634.34		12,634.34
3000-3999	Employee Benefits	11,635.00	0.00	0.00	0.00	0.00	0.00	67,501.18		79,136.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,686.29		4,686.29
5000-5999	Services and Other Operating Expenditures	4,241.27	0.00	0.00	0.00	0.00	0.00	1,024,551.62		1,028,792.89
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	15,876.27	0.00	0.00	0.00	0.00	0.00	1,260,392.10	0.00	1,276,268.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,881.05		12,881.05
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)									
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	12,881.05	0.00	12,881.05
	TOTAL BEFORE OBJECT 8980	15,876.27	0.00	0.00	0.00	0.00	0.00	1,273,273.15	0.00	1,289,149.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS	15,876.27	0.00	0.00	0.00	0.00	0.00	1,273,273.15	0.00	1,289,149.42
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	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

LCFF Calculator Universal Assumptions
Dehesa Elementary (58045)

	Summary of Funding									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
Target	\$ 1,760,520	\$ 1,566,411	\$ 1,521,327	\$ 1,544,673	\$ 1,584,313	\$ 1,620,950	\$ 1,662,396	\$ 1,641,785		
Floor	1,394,135	1,243,004	1,298,345	1,415,539	1,485,503	1,557,624	1,583,184	1,641,785		
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR		
Remaining Need after Gap (nonathletic only)	376,732	225,888	105,788	59,169	26,689	37,768	20,611	20,611		
Current Year Gap Funding	51,653	97,549	117,194	69,965	72,121	25,558	58,601	-		
Economic Recovery Target	-	-	-	-	-	-	-	-		
Additional State Aid	-	-	-	-	-	-	-	-		
Total Phase-In Entitlement	\$ 1,381,788	\$ 1,340,553	\$ 1,415,539	\$ 1,485,504	\$ 1,557,624	\$ 1,583,182	\$ 1,641,785	\$ 1,641,785		

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 805,491	\$ 1,095,466	\$ 1,044,328	\$ 1,150,278	\$ 1,226,725	\$ 1,316,840	\$ 1,450,360	\$ 1,607,928	\$ 1,607,928
8011 - Fair Share	261,441	225,740	250,621	231,404	224,922	206,928	98,966	-	-
8311 & 8580 - Categoricals	239,003	751,741	737,036	844,340	844,340	844,340	844,340	844,340	844,340
EPA (for LCFF Calculation purposes)	-	(691,159)	(691,432)	(810,483)	(810,483)	(810,483)	(810,483)	(810,483)	(810,483)
Local Revenue Sources:									
8098 - In Lieu of Property Taxes	66,297	60,582	45,604	33,857	33,857	33,857	33,857	33,857	33,857
Property Taxes (net of #1-60)	1,372,232	1,381,788	1,340,553	1,415,539	1,485,504	1,557,624	1,583,182	1,641,785	1,641,785
TOTAL FUNDING	\$ 1,372,232	\$ 1,381,788	\$ 1,340,553	\$ 1,415,539	\$ 1,485,504	\$ 1,557,624	\$ 1,583,182	\$ 1,641,785	\$ 1,641,785
Less: Excess Taxes	-	-	-	-	-	-	-	-	-
Less: EPA in Excess to LCFF Funding	-	-	-	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 1,372,232	\$ 1,381,788	\$ 1,340,553	\$ 1,415,539	\$ 1,485,504	\$ 1,557,624	\$ 1,583,182	\$ 1,641,785	\$ 1,641,785
8012 - EPA Receipts (for budget & cashflow)	\$ 237,499	\$ 276,268	\$ 250,631	\$ 232,370	\$ 224,922	\$ 206,928	\$ 98,966	\$ -	\$ -

Summary of Student Population

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population	108.00	96.00	113.00	113.00	113.00	113.00	113.00	113.00
Agency Unduplicated Pupil Count	-	-	-	-	-	-	-	-
COE Unduplicated Pupil Count	108.00	96.00	113.00	113.00	113.00	113.00	113.00	113.00
Total Unduplicated pupil Count	108.00	96.00	113.00	113.00	113.00	113.00	113.00	113.00
Rolling % Supplemental Grant	51.4300%	52.4600%	55.0500%	57.6000%	60.1100%	60.1100%	60.1100%	60.1100%
Rolling % Concentration Grant	51.4300%	52.4600%	55.0500%	57.6000%	60.1100%	60.1100%	60.1100%	60.1100%

FUNDED ADA

	Prior Year	Current Year	Current Year	Current Year	Current Year	Current Year
Adjusted Base Grant ADA	-	-	-	-	-	-
Grades TK-3	109.35	92.91	75.50	75.50	75.50	75.50
Grades 4-6	68.98	54.01	60.85	60.85	60.85	60.85
Grades 7-8	28.57	34.35	37.83	37.83	37.83	37.83
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	206.90	181.27	174.18	174.18	174.18	174.18

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

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Actual ADA (Current Year Only)	206.90	181.27	174.18	174.18	174.18	174.18	174.18	174.18
Grades TK-3	92.91	82.00	75.50	75.50	75.50	75.50	75.50	75.50
Grades 4-6	54.01	62.27	60.85	60.85	60.85	60.85	60.85	60.85
Grades 7-8	34.35	27.82	37.83	37.83	37.83	37.83	37.83	37.83
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	181.27	172.09	174.18	174.18	174.18	174.18	174.18	174.18
Funded Differences (Funded ADA less Actual ADA)	25.63	9.18	-	-	-	-	-	-

Minimum Proportionality Percentage (MPP)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 42,883	\$ 42,883	\$ 75,855	\$ 113,403	\$ 154,004	\$ 109,047	\$ 162,775	\$ 49,235
Current year Minimum Proportionality Percentage (MPP)	3.49%	3.49%	5.97%	8.70%	11.54%	7.76%	11.54%	3.23%

2015-2016 General Fund CAT FORM
Dehesa School District

Program Name Resource Code	Title I 3010/8290	IDEA SPED 3310/8181	Title II Teacher Quality 4035/8290	Title VI-Rural 4126	Title III 4201/8290	Indian Ed 4510	Sped Local Assistance 6501
AWARD							
1 Prior Year Carryover			1,678.39	20,999.90	351.00		
2a Current Year Award	21,783.00	339,787.00	3,644.00	22,449.00	611.00	5,311.00	628.00
2b Transferability (NCLB)							
2c Other Adjustments							
2d Adjust Current Year Award (sum lines 2a, 2b, 2c)	21,783.00	339,787.00	3,644.00	22,449.00	611.00	5,311.00	628.00
3 Required Matching Funds/Other							
4 Total Available Award (sum lines 1, 2d, & 3)	21,783.00	339,787.00	5,322.39	43,447.90	962.00	5,311.00	628.00

REVENUES

5 Revenue Deferred from Prior Year			715.39		351.00		
6 Cash Received In Current Year	11,806.00	215,155.00	3,179.00	(6,403.10)			
7 Contributed Matching Funds							
8 Total Available (sum lines 5, 6, & 7)	11,806.00	215,155.00	3,894.39	(6,403.10)	351.00		

EXPENDITURES

9 Donor-Authorized Expenditures Non Donor-Authorized	16,381.32	339,787.00	5,153.17	43,447.90		5,311.00	
10 Total Expenditures (sum line 9 & 10)	16,381.32	339,787.00	5,153.17	43,447.90		5,311.00	
12 Amounts Included in Line 6 above for Prior Year Adjustments							

13 Calculation of Def Rev or AP, & A/R amts (line 8 minus line 9 plus line 12)	(4,575.32)	(124,632.00)	(1,258.78)	(49,851.00)	351.00	(5,311.00)	
a) Deferred Revenue					351.00		
b) Accounts Payable							
c) Accounts Receivable	4,575.32	124,632.00	1,258.78	49,851.00		5,311.00	

14 Unused Grant Award Calculation (line 4 minus line 9)	5,401.68		169.22		962.00		628.00
15 If Carryover is allowed enter line 14 amt here	5,401.68		169.22		962.00		628.00

16 Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,381.32	339,787.00	5,153.17	43,447.90		5,311.00	
---	-----------	------------	----------	-----------	--	----------	--

**2015-2016 General Fund CAT FORM
Dehesa School District**

ENTITLEMENT (REB)

Program Name Resource Code	Prop 39 6230/6311	Lottery 6300/6560	Special Education 6500/8792	Education Mental Health 6512/8590	Restricted Maintenance 8150/8980	Local Donations 9010-300	STRS on Behalf 7690	Educator Effect 8264
AWARD								
1 Prior Year Restricted Ending Balance	50,428.00	685.09	34,713.08	65,249.36		8,243.25		
2a Current Year Award		4,001.91	1,039,803.00	23,869.00				19,065.00
2b Other Adjustments			21,024.00	3,439.00				
2c Adj Curr Yr Award (Sum lines 2a & 2b)		4,001.91	1,060,827.00	27,308.00				19,065.00
3 Required Matching Funds/Other								
4 Total Available Award (sum lines 1, 2, & 3)	50,428.00	4,687.00	1,095,540.08	92,557.36		8,243.25		19,065.00

REVENUES

5 Cash Received in Current Year			1,021,255.00	27,308.00			218,732.00	19,065.00
6 Amounts Included in Line 5 for Prior Year Adjustments								
7a Accounts Receivable (line 2c minus lines 5 & 6)		4,001.91	39,572.00					
7b Non-Current Accounts Receivable								
7c Current Accounts Receivable (7a-7b)		4,001.91	39,572.00					
8 Contributed Matching Funds								
9 Total Available (sum of lines 5, 7c, & 8)		4,001.91	1,060,827.00	27,308.00				19,065.00

EXPENDITURES

10 Donor-Authorized Expenditures		696.04	1,095,540.08	83,960.61			218,732.00	
11 Non Donor-Authorized Expenditures			69,447.73		59,037.23			
12 Total Expenditures (line 10 plus line 11)		696.04	1,164,987.81	83,960.61	59,037.23		218,732.00	

RESTRICTED ENDING BALANCE

13 Current Year (line 4 minus line 10)	50,428.00	3,990.96		8,596.75		8,243.25		19,065.00
--	-----------	----------	--	----------	--	----------	--	-----------

**2015-2016 General Fund CAT FORM
Dehesa School District**

CAT FORM SUMMARY								
Deferred Revenue (Restricted 9650 Obj) Total	Accounts Receivable (Restricted 9200 Obj) Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (8988)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
351.00	229,202.01	128,484.96	-	128,484.96	90,323.96	1,937,494.08	-	1,511,163.29

Difference

(Fund 01, Restricted Only -Input here 8000's) Total Revenues without accruals
 (Fund 01, Restricted Only -Input here 1000-7000's) Total Expenditures
 Difference

1,511,163.29
1,937,494.08
(426,330.79)

(426,330.79)	Difference
351.00	Deferred Rev.
128,484.96	Non Donor Authorized Expenditures
229,202.01	Accts. Rec.
-	Accts. Payable
(68,994.82)	Total

(68,994.82)	Total
159,319.17	Prior Year Rest. Ending Balance
90,324.35	Form 01 Restricted Ending Balance

(Run GL, Fund 01, Restricted Only for 711 object 9791, 9795, 9793)

90,323.96	CAT Restricted Ending Balance
90,324.35	Form 01 Restricted Ending Balance
(0.39)	Difference (should always balance to \$0)

SACS2016ALL Financial Reporting Software - 2016.2.0
9/1/2016 1:18:30 PM

37-68049-0000000

Unaudited Actuals
2016-17 Budget
Technical Review Checks

Dehesa Elementary

San Diego 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

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Lori Wigg
Business Manager

Subject: Resolution for Adopting
the "GANN" Limit (per
G.C. 7902.1)

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

The GANN limit report is an annual report that is presented to the Board of Trustees when the District closes its books for the prior year. Article XIII-B of the California Constitution establishes a ceiling or maximum appropriation limitation for public agencies, including school districts. For school districts, this ceiling or "GANN" limit is based on the prior year's spending adjusted by the impact of increases in per capital personal income (inflation) and the district's change in average daily attendance (ADA).

Report:

The attached resolution and GANN reporting cover both the unaudited actual financial results and the budgeted financial year. For both periods, the District falls within the calculated GANN limitations.

Financial Impact:

Since the calculations fall within GANN requirements, there is no additional impact or consequences from the State.

Student Impact:

None

Recommendation:

It is recommended that the Board approve the Resolution for adopting the "GANN" limit.

Agenda Item #:VII.C.5

DEHESA SCHOOL DISTRICT

RESOLUTION 2016-9-2
RESOLUTION FOR ADOPTING THE "GANN" LIMIT
(Normal, no increase to Limit pursuant to G.C. 7902.1)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2015-16 fiscal year and a projected Gann Limit for the 2016-17 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2015-16 and 2016-17 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2015-16 and 2016-17 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED by the Governing Board on September 8, 2016 by the following votes:

AYES:

NOES:

ABSENT:

I, Christina Becker, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by the Board at a regularly called and conducted meeting held on said date.

Christina Becker
Clerk of the Governing Board

	2015-18 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)	1,241,521.79		1,241,521.79			1,304,544.19
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	172.09		172.09			174.18
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)	174.18		174.18	174.18		174.18
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)			174.18			174.18
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2015-16 Actual			2016-17 Budget		
1. Homeowners' Exemption (Object 8021)	4,676.16		4,676.16	4,676.00		4,676.00
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)	585,044.23		585,044.23	579,067.00		579,067.00
5. Unsecured Roll Taxes (Object 8042)	19,024.01		19,024.01	18,849.00		18,849.00
6. Prior Years' Taxes (Object 8043)	(90.78)		(90.78)	(322.00)		(322.00)
7. Supplemental Taxes (Object 8044)	254,157.07		254,157.07	211,844.00		211,844.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(18,471.00)		(18,471.00)	(23,041.00)		(23,041.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	(810,483.00)		(810,483.00)	(759,341.00)		(759,341.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	33,856.69	0.00	33,856.69	31,732.00	0.00	31,732.00
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)	33,856.69	0.00	33,856.69	31,732.00	0.00	31,732.00

	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)			22,590.83			21,216.00
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)			22,590.83			21,216.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,381,682.00		1,381,682.00	1,454,417.00		1,454,417.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	8.00		8.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,381,690.00	0.00	1,381,690.00	1,454,417.00	0.00	1,454,417.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,201,223.26		4,201,223.26	3,839,668.00		3,839,668.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,840.48		4,840.48	3,713.00		3,713.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2015-16 Actual			2016-17 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,241,521.79			1,304,544.19
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0121			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,304,544.19			1,374,598.21
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			33,856.69			31,732.00
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)			20,901.60			20,901.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,293,278.33			1,364,082.21
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,293,278.33			1,364,082.21
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])			1,530.84			1,351.07
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			35,387.53			33,083.07
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)			1,291,747.49			1,362,731.14
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			35,387.53			
b. State Subventions (Line D8)			1,291,747.49			
c. Less: Excluded Appropriations (Line C23)			22,590.83			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,304,544.19			

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt Nancy Hauer

From: Lori Wigg

Subject: Ratify change in Student
Lunch Price Increase

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background/Report:

In order to comply with the Healthy, Hunger-Free Kids Act of 2010, the Board of Trustees took action to increase the price of student lunches at the August 18, 2016 Board meeting. After reviewing student lunch prices of surrounding Districts in August, the Board approved a price of \$2.75 for elementary students and \$3.00 for middle school students. However, in sharing the new prices with the Child Nutrition Coordinator, we learned that in order to comply with audit standards for the Federal meal reimbursement program, the rate for middle school students cannot differ from elementary students in Dehesa because both student groups are located on the same campus. Neighboring Districts that have opted to charge a higher price for middle schools are allowed to do so because they are located on a separate campus.

Financial Impact:

Ratification of the amended pricing allows the District to stay in compliance with the rules of the Federal Program. The District receives approximately \$48,000 in Federal revenues from the National School Lunch program.

Student Impact:

The cost of a student lunch is amended to \$2.75 for all students.

Recommendation:

It is recommended that the Board ratify the amended cost of student lunches to \$2.75.

Agenda Item #:VII.C.6

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Conflict of Interest Code

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background: The PRA (Government Code 87100-87500.1) requires all public agencies, including school districts and county offices of education to adopt a conflict of interest code and to review that code biannually.

Report: The law requires that the conflict of interest code contain three components: An incorporation statement which states the terms of the code and incorporates relevant Fair Political Practices Commission (FPPC) regulations by reference. Designated positions, which lists the specific positions in the district that make or participate in making governmental decisions. Disclosure categories, which specify the types of investments, income and interest in property that must be disclosed by each person holding a designated position. The district's conflict of interest code is the basis for the information that is reported on the Statement of Economic Interest/Form 700. All board members and staff who hold a designated position must file a Form 700 by April 1 of each year. For clarification purposes, the current Board Policy is included, followed by the Proposed One.

Financial Impact: There is no financial impact to adopt the Conflict of Interest Code.

Student Impact: There is no student impact on adopting a Conflict of Interest Code.

Recommendation: Administration recommends the Board approve the updated Conflict of Interest Code.

Agenda Item #:VII.E.1

**Existing Board Policy for
Conflict of Interest
And Exhibit**

DEHESA SCHOOL DISTRICT
GOVERNING BOARD
POLICIES

BOARD BYLAWS

Conflict of Interest

BB 9270(a)

Incompatible Activities

Governing Board members shall not engage in any employment or activity which is inconsistent with, incompatible with, in conflict with or inimical to the Board members duties as an officer of the district. (Government Code 1126)

Conflict of Interest Code

The district's conflict of interest code shall comprise of the terms of California Code of Regulations, Title 2, Section 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with a district attachment specifying designated positions and the specific types of disclosure statements required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code in even-numbered years. If no change in the code is required, the district shall submit by October 1 a written statement to that effect to the code reviewing body. If a change in the code is necessitated by changed circumstances, the district shall submit an amended code to the code reviewing body. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated by changed circumstances such as the creation of new designated positions, amendments or revisions shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

If a Board member or designated employee determines that he/she has a financial interest in a decision, as described in Government Code 87103, this determination shall be disclosed. The member shall be disqualified from voting unless his/her participation is legally required. (2 CCR 18700)

Statements of economic interests submitted to the district by designated employees in accordance with the conflict of interest code shall be available for public inspection and reproduction. (Government Code 81008)

Financial Interest

Board members and designated employees shall not be financially interested in any contract made by the Board or in any contract they make in their capacity as Board members or designated employees. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract if his/her interest includes, but is not limited to, any of the following: (Government Code 1091.5)

1. That of an officer who is being reimbursed for his/her actual and necessary expenses incurred in the performance of an official duty

DEHESA SCHOOL DISTRICT
GOVERNING BOARD
POLICIES

BOARD BYLAWS

Conflict of Interest

BB 9270(b)

2. That of a recipient of public services generally provided by the public body or board of which he/she is a member, on the same terms and conditions as if he or she were not a member of the board
3. That of a landlord or tenant of the contracting party if such contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial or other public district of this state or an adjoining state unless the subject matter of such contract is the property in which such officer or employee has such interest as landlord or tenant in which even his/her interest shall be deemed a remote interest within the meaning of, and subject to, the provisions of Government Code 1091
4. That of a spouse of an officer or employee of the district if his/her spouse's employment or office holding has existed for at least one year prior to his/her election or appointment
5. That of a non-salaried member of a nonprofit corporation, provided that such interest is disclosed to the Board at the time of the first consideration of the contract, and provided further that such interest is noted in its official records
6. That of a non-compensated officer of a nonprofit, tax-exempt corporation which, as one of its primary purposes, supports the functions of the nonprofit board or to which the school Board has legal obligation to give particular consideration, and provided further that such interest is noted in its official records
7. That of a person receiving salary, per diem, or reimbursement for expenses from a governmental entity, unless the contract directly involves the department of the government entity that employs the officer or employee, provided that such interest is disclosed to the Board at the time of consideration of the contract, and provided further that such interest is noted in its official records
8. That of an attorney of the contracting party or that of an owner, officer, employee or agent of a firm which renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker, if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of less than 10 percent in the law practice or firm, stock brokerage firm, insurance firm or real estate firm

DEHESA SCHOOL DISTRICT
GOVERNING BOARD
POLICIES

BOARD BYLAWS

Conflict of Interest

BB 9270(c)

In addition, a Board member or employee shall not be deemed to be interested in a contract made pursuant to competitive bidding under a procedure established by law if his/her sole interest is that of an officer, director, or employee of a bank or savings and loan association with which a party to the contract has the relationship of borrower or depositor, debtor or creditor. (Government Code 1091.5)

A Board member shall not be deemed to be financially interested in a contract if he/she has only a remote interest in the contract and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. Remote interests are specified in Government Code 1091(b); they include, but are not limited to, the interest of a parent in the earnings of his/her minor child. (Government Code 1091)

A Board member may enter into a contract if the rule of necessity or legally required participation applies as defined in Government Code 87101.

Even if there is no prohibited or remote interest, a Board member shall abstain from voting on personnel matters that uniquely affect a relative of the Board member. A Board member may vote, however, on collective bargaining agreements and personnel matters that affect a class of employees to which the relative belongs. "Relative" means an adult who is related to the person by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes the individual's parents, grandparents and great-grandparents children, grandchildren and great-grandchildren, brothers, sisters, aunts and uncles, nieces and nephews, and the similar family of the individual's spouse unless the individual is widowed or divorced.

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthday's holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the prevailing gift limitation except as described in Government Code 89506.

DEHESA SCHOOL DISTRICT
GOVERNING BOARD
POLICIES

BOARD BYLAWS

Conflict of Interest

BB 9270(d)

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade or profession unless the sole or predominant activity of the business, trade or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

55000
DEHESA SCHOOL DISTRICT
4612 DEHESA RD
EL CAJON, CA 92019

EXHIBIT "A"

Designated Positions

Reportable Economic
Interest Category
Numbers (See Exhibit "B")

Governing Board Members

Categories 2, 4, 5

Consultants

The positions of the following consultants
presently retained by the County:

- a. _____
- b. _____
- c. _____

Does Not Apply

The position by name or job title of each person classified as a "designated employee" in any contract which the County enters into for consulting services with a person or business entity (whether or not a non-profit entity). Such a designation will be made in the contract with respect to any person who in the opinion of the County, may reasonably be expected to make, participate in making or in any way attempt to use his position as a "consultant" to influence a governmental decision in which the person might reasonably be expected to have a financial interest.

Category 2. All-Inclusive Reportable Interests in Real Property

[See Appendix I - Sections 82033, 82035]

A designated employee in this category shall disclose all interests (worth more than \$1,000) in real property located within the jurisdiction if the interests are:

- (a) held or owned by the designated employee, his or her spouse and dependent child, or
- (b) the pro rata share (worth more than \$1,000) of interests in real property of any business entity or trust in which the designated employee or spouse owns, directly, indirectly or beneficially, a 10% interest or greater.

DEHESA SCHOOL DISTRICT
4612 DEHESA RD
EL CAJON, CA 92019

Category 4. Less-Inclusive Reportable Investments

[See Appendix I - Section 82034]

A designated employee in this category shall disclose only investments (worth more than \$1,000) in any business entity, which within the last two years has contracted with or in the future foreseeably may contract with the County or with any local government agency for which the Board of Supervisors of the County is the governing body to provide services, supplies, materials, machinery or equipment:

- (a) to the County or to such local government agency
- (b) of the type utilized by the Agency adopting this Code and associated with the job assignment of the designated employee

Category 5. Less-Inclusive Reportable Interests in Real Property

[See Appendix I - Sections 82033, 82035]

A designated employee in this category shall disclose all reportable interests in real property (worth more than \$1,000) located in the unincorporated area of the County, or not more than 2 miles outside the boundaries of the unincorporated area, or within 2 miles of any land owned or used by the County.

**Proposed New
Board Policy for
Conflict of Interest
And Exhibit**

DEHESA SCHOOL DISTRICT GOVERNING BOARD POLICIES

Board Bylaw

Board Bylaws

BB 9270(a)

CONFLICT OF INTEREST

Note: The determination as to whether a conflict of interest exists must be analyzed under two separate sets of statutes: (1) the conflict of interest provisions of the Political Reform Act (PRA) (Government Code 87100-87500.1), detailed in the section below entitled "Conflict of Interest under the Political Reform Act," and (2) Government Code 1090-1098, detailed in the section below entitled "Financial Interest in Contracts under Government Code 1090." However, even when a conflict does not exist pursuant to those statutes, the Attorney General has found that special situations may still exist under the common law doctrine against conflict of interest: see the section below entitled "Common Law Doctrine Against Conflict of Interest."

Because the law and definitions are quite complex, it is strongly recommended that districts consult with legal counsel and staff from the Fair Political Practices Commission (FPPC) as soon as a potential conflict is presented.

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. In accordance with law, Board members and designated employees shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

(cf 9005 - Governance Standards)

Note: The Governing Board is required to adopt a conflict of interest code in compliance with Government Code 87300-87313. Board members and employees designated in the district's conflict of interest code are required by Government Code 87500 to annually file a Statement of Economic Interest/Form 700 to disclose any assets and income which may be materially affected by official actions. Under the PRA, there are two separate categories of Form 700 disclosure requirements. For the first category pursuant to Government Code 87302, which is applicable to most school districts, the disclosure requirements are determined by the district and set forth in the district's conflict of interest code. The second category, pursuant to Government Code 87200, is only applicable to Board members and designated employees who "manage public investments": see section below entitled "Additional Requirements for Boards that Manage Public Investments." Those Board members and designated employees, referred to by the FPPC as Government Code 87200/Article 2 filers, must file broader disclosure statements pursuant to the disclosure requirements specified in law and FPPC regulation.

Pursuant to Government Code 87303, the district's conflict of interest code must be approved by the appropriate code reviewing body. For districts located entirely in one county, the code reviewing body is the board of supervisors of the county in which the district is located. The FPPC is the code reviewing body for those school districts located in more than one county.

Pursuant to 2 CCR 18730, the requirements of the Government Code are satisfied if a district adopts a conflict of interest code that incorporates 2 CCR 18730 by reference, along with a list of designated positions and disclosure categories. The accompanying exhibit (E 9270) contains a sample resolution which includes an appendix with designated positions and disclosure categories which, once adopted by the Board, will comprise the terms of the district's conflict of interest code that should be submitted to the code reviewing body. Districts that do not wish to adopt a resolution as their conflict of interest code should modify the following paragraph accordingly.

CONFLICT OF INTEREST (continued)

The Board shall adopt a resolution that specifies the terms of the district's conflict of interest code, the district's designated positions, and the disclosure categories required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body.

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 - Meetings and Notices)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or district employment. (Government Code 87302, 87500)

(cf 4117.2/4217.2/4317.2-Resignation)

(cf 9222-Resignation)

Conflict of Interest under the Political Reform Act

Note: The FPPC has adopted an eight-step analysis, detailed in Government Code 87100-87500, 2 CCR 18700-18755, and interpretive opinions, to determine whether a conflict of interest exists under the PRA. When such a conflict exists, the affected Board member must disclose the interest and disqualify himself/herself from participating in the decision, as specified below. Because Family Code 297.5 grants a registered domestic partner the same rights, protections, and benefits as a spouse under state law, analysis of a conflict of interest with regards to a Board member's spouse is also applicable to a registered domestic partner.

A Board member or designated employee shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect" on one or more of the Board member's or designated employee's "economic

CONFLICT OF INTEREST (continued)

interests," unless the effect is indistinguishable from the effect on the public generally or the Board member's or designated employee's participation is legally required. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member or designated employee makes a governmental decision when, acting within the authority of his/her office or position, he/she votes on a matter, appoints a person, obligates or commits the district to any course of action, or enters into any contractual agreement on behalf of the district. (2 CCR 18702.1)

A Board member who has a disqualifying conflict of interest on an agenda item that will be heard in an open meeting of the Board shall abstain from voting on the matter. He/she may remain on the dais, but his/her presence shall not be counted towards achieving a quorum for that matter. A Board member with a disqualifying conflict of interest shall not be present during a closed session meeting of the Board when the decision is considered and shall not obtain or review a recording or any other nonpublic information regarding the issue.(2 CCR 18702.1)

Additional Requirements for Boards that Manage Public Investments

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18702.5)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.

CONFLICT OF INTEREST (continued)

2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board 's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 3430 - Investing)

Conflict of Interest under Government Code 1090

Note: Pursuant to Government Code 1090, if a Board member has a financial interest in a contract, it is an absolute bar for that district to enter into the contract. The Attorney General has opined in 69 Ops.Cal.Attv.Gen. 255 (1986) that, unlike the PRA, the prohibitions in Government Code 1090 cannot be resolved by having the financially interested Board member abstain from participating in the matter. However, there are two categories of exceptions. If a financial interest meets the definition of a "noninterest" as specified in Government Code 1091.5, then the restrictions in Government Code 1090 do not apply and the district can enter into the contract. Secondly, if a Board member's interest is deemed a "remote interest" pursuant Government Code 1091, then the district can enter into the contract as long as certain conditions are satisfied, as specified below.

While the prohibitions in the PRA only apply to designated employees, the prohibitions in Government Code 1090 apply to all district employees and consultants. However, the Attorney General has opined in 63 Ops.Cal.Attv.Gen. 868 (1980) that an employee's financial interest would not prohibit the district from entering into a contract as long as the employee has not participated in the making of the contract, such as in discussions and planning, as detailed below.

CONFLICT OF INTEREST (continued)

Government Code 1090 does not define financial interest, but courts have held that, for the purposes of this statute, the definition of "financial interest" is not the same as the definition in the PRA which requires a "material financial effect" in order for a conflict to exist. Because the determination of whether a financial interest exists involves a review of statutes, court decisions, and Attorney General opinions as they apply to the particular facts at issue, the analysis can be complex and legal counsel should be consulted as appropriate.

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest, the district is barred from entering into the contract. (Government Code 1090; Klistoff v. Superior Court, (2007) 157 Cal.App. 4th 469)

Note: Pursuant to Government Code 1091.5, certain financial interests are defined as "noninterest," meaning a conflict of interest does not exist and the district can enter into the contract. One of the non-interests listed in Government Code 1091.5 is when a Board member's spouse has been employed by the district for at least one year prior to the Board member's election or appointment. If the spouse has not been employed by the district for at least one year prior the Board member's election or appointment, the exception does not apply and Government Code 1090 prohibits the district from entering into a new contract to hire the spouse. (80 Ops.Cal.Atty.Gen. 320 (1997))

Attorney General opinions and case law have further clarified the application of this noninterest exception when a previously employed spouse changes to a different position during the Board member's term. Generally, these opinions have held that a lateral transfer or change of classification that does not require Board approval (e.g., second year probationary teacher automatically achieving permanent status, step increase) is the same employment not requiring a new contract and thus constitutes a noninterest. (92 Ops.Cal.Atty.Gen. 26 (2009), 87 Ops.Cal.Atty.Gen. 23 (2004)) However, when a new contract is involved (e.g., promotion from classroom teacher to principal, substitute employee becoming a probationary employee), the exception in Government Code 1091.5 does not apply and the action would be prohibited under Government Code 1090 because Board approval of the contract is required. (Thome v. Long Beach Community College District, 69 Ops.Cal.Atty.Gen. 255 (1986))

Because this area of law is complex, it is strongly recommended that district legal counsel be consulted if a Board member's spouse is an employee of the district or when analyzing whether an interest is a noninterest or remote interest.

A Board member shall not be considered to be financially interested in a contract if his/her interest is a "noninterest" as defined in Government Code 1091.5. One such noninterest is when a Board member's spouse/registered domestic partner has been a district employee for at least one year prior to the Board member's election or appointment. (Government Code 1091.5)

Note: The district may enter into a contract when a Board member's interest is a "remote interest" as defined in Government Code 1091. Generally, this issue arises when the district wishes to enter into a contract with the Board member's employer. When the conditions specified in Government Code 1091 are satisfied (e.g., Board member is an employee of a nonprofit organization, the employer has at least 10 employees, and the Board member has been employed more than three years), then the district may enter into the contract as long as the affected Board member discloses the remote interest and abstains from the matter.

CONFLICT OF INTEREST (continued)

A Board member shall not be considered to be financially interested in a contract if he/she has only a "remote interest" in the contract as specified in Government Code 1091 and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. (Government Code 1091)

Note: Board members who willfully fail to disclose a remote interest in a contract may be subject to a fine or imprisonment pursuant to Government Code 1097.

Even if there is not a prohibited conflict of interest, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. *Relative* means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

Note: The following paragraph reflects the common law definition of "relative within the third degree."

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

Common Law Doctrine Against Conflict of Interest

Note: Even when there is not a conflict pursuant to the PRA (Government Code 87100-87500.1) or Government Code 1090, the Attorney General has found that special situations may still exist under the common law doctrine against conflict of interest which, unlike the statutes, extends to noneconomic interests. In 92 Ops.Cal.Attv.Gen. 19 (2009), the Attorney General opined that a redevelopment board member should abstain from voting on a loan agreement where the recipient of the loan was a corporation owned by the board member's adult son. Although the board member was not financially interested in the contract under the PRA or Government Code 1090, the Attorney General determined that abstention was necessary in order to avoid a conflict between the member's official and personal interests and to avoid the appearance of impropriety.

Districts are encouraged to consult legal counsel if situations arise that raise the question as to whether such a conflict exists.

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Rule of Necessity or Legally Required Participation

Note: Pursuant to Government Code 87101, when a conflict exists under the PRA, the district may still enter into a contract if the rule of necessity or legally required participation applies. In general, this rule will

CONFLICT OF INTEREST (continued)

permit a district to acquire an essential supply or service. The rule also permits a Board member to carry out an essential duty of his/her office in accordance with 2 CCR 18708, where he/she is the only one who may legally act and there is no alternative source of decision-making authority. It is recommended that legal counsel be consulted when situations arise involving the rule of necessity.

On a case-by-case basis and upon advice of legal counsel, a Board member with a financial interest in a contract may participate in the making of the contract if the rule of necessity or legally required participation applies pursuant to Government Code 87101 and 2 CCR 18708.

Incompatible Offices and Activities

Note: Government Code 1099 and 1126 prohibit Board members and employees from engaging in any employment or activity which is inconsistent, incompatible, in conflict with, or inimical to their duties with the district. Government Code 1126 mandates the district to adopt procedures regarding this prohibition. See BP 4136/4236/4336 - Non-school Employment for language implementing this mandate relative to employees.

Attorney General opinions have indicated that it would be incompatible for Board members to serve on other elected or appointed boards, councils, or commissions that have interests which may conflict with the interests of the district (85 Ops.Cal.Atty.Gen. 60 (2002); 68 Ops.Cal.Atty.Gen. 171 (1985); 65 Ops.Cal.Atty.Gen. 606 (1982)). If a Board member is sworn into an incompatible office, then his/her position in the prior office is automatically terminated.

Pursuant to Education Code 35107, an employee of a school district may not be sworn into office as an elected or appointed member of that district's Board unless he/she resigns as an employee. If the employee does not resign, the employment automatically terminates when he/she is sworn into office. See BB 9220 - Governing Board Elections.

The determination as to whether an activity or office is incompatible is complex and requires a case-by-case analysis of the particular activities or duties of the office; therefore, it is recommended that district legal counsel be consulted as appropriate.

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

(*cf.* 4136/4236/4336 - Non-school Employment)

Gifts

Note: Pursuant to 2 CCR 18730, the gift limitation is currently \$460. This amount is adjusted in odd-numbered years by the FPPC. However, this limit may not be applicable to gifts from every source. For those Board members who file a Form 700 based on the disclosure categories specified in the district's conflict of interest code pursuant to Government Code 87302 (see the accompanying exhibit), the gift limit is only applicable to those individuals and entities that are disclosed on the Form 700.

Exceptions exist within the Government Code's definitions of gifts, income, interest in real property, and investment : see Government Code 82028, 82030, 82033, and 82034.

CONFLICT OF INTEREST (continued)

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except as described in Government Code 89506.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term *honorarium* does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

Family CODE

297.5 Rights, protections, and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers

1125-1129 Incompatible activities

81000-91014 Political Reform Act of 1974, especially:

Legal References continued: (see next page)

CONFLICT OF INTEREST (continued)

*Legal Reference: (continued)*GOVERNMENT CODE (continued)

82011 Code reviewing body

87100-87103.6 General prohibitions

87200-87210 Disclosure

87300-87313 Conflict of interest code

87500 Statements of economic interests

89501-89503 Honoraria and gifts

91000-91014 Enforcement

PENAL CODE

85-88 Bribes

CODE OF REGULATIONS. TITLE2

18110-18997 Regulations of the Fair Political Practices Commission, especially:

18702.5 Public identification of a conflict of interest for Section 87200 filers

COURT DECISIONSKlistoff v. Superior Court, (2007) 157 Cal.App.4th 469Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th655 Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511ATTORNEY GENERAL OPINIONS92 Ops. Cal. Atty. Gen. 26 (2009)92 Ops. Cal. Atty. Gen. 19 (2009)89 Ops. Cal. Atty. Gen. 217 (2006)86 Ops. Cal. Atty. Gen. 138 (2003)85 Ops. Cal. Atty. Gen. 60 (2002)82 Ops. Cal. Atty. Gen. 83 (1999)81 Ops. Cal. Atty. Gen. 327 (1998)80 Ops. Cal. Atty. Gen. 320 (1997)69 Ops. Cal. Atty. Gen. 255 (1986)68 Ops. Cal. Atty. Gen. 171 (1985)65 Ops. Cal. Atty. Gen. 606 (1982)63 Ops. Cal. Atty. Gen. 868 (1980)*Management Resources:*CSBA PUBLICATIONSConflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules

2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws2009 Understanding the Basics of Public Service Ethics: Transparency Laws, 2009WEBSITESCSBA: <http://www.csba.org>Fair Political Practices Commission: <http://www.fppc.ca.gov>Institute of Local Government: <http://www.ca-ilg.org>

CONFLICT OF INTEREST

RESOLUTION ADOPTING A CONFLICT OF INTEREST CODE

Note: The Governing Board is required to adopt a conflict of interest code in compliance with Government Code 87300-87313 of the Political Reform Act (PRA). Pursuant to 2 CCR 18730, the requirements of the Government Code are satisfied if a district adopts a conflict of interest code that incorporates 2 CCR 18730 by reference along with a list of designated positions and disclosure categories. Board members and designated employees must annually file a Statement of Economic Interest/Form 700 pursuant to the disclosure requirements of the district's conflict of interest code.

Government Code 87303 requires a district's conflict of interest code to be approved by a "code reviewing body." For school districts located entirely in one county, the code reviewing body is the board of supervisors of the county in which the district is located. The Fair Political Practices Commission (FPPC) is the code reviewing body for school districts with jurisdiction in more than one county.

The code reviewing body needs to only review the portion of the district's conflict of interest code that specifies the district's designated positions and the disclosure categories as detailed in the following sample Resolution, including its Appendix, and not the other legal requirements related to conflict of interest reflected in the accompanying sample bylaw. The Resolution, including the Appendix, should be adopted by the Board and, as necessary, forwarded to the code reviewing body. Pursuant to Government Code 87306.5, the code reviewing body is required to notify the district in even-numbered years of the need to review the district's conflict of interest code. Upon such notification, the district should review the Appendix and make any necessary changes. In some counties, the code reviewing body requires that a resolution be adopted during each review and that the Board's resolution and amended appendix be submitted to that body. In other counties, only the appendix needs to be submitted. In both cases, districts need not submit BB 9270 - Conflict of Interest to the code reviewing body. In addition to the biannual review, districts should modify the Appendix and submit it, and the resolution if required, to the code reviewing body when any changed circumstances within the district require amendments to the Appendix, such as the creation of new designated positions or a change of duties assigned to existing positions.

The following resolution should be modified to reflect district practice as well as any specific requirements of the district's code reviewing body.

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the Dehesa School District has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

DEHESA SCHOOL DISTRICT
GOVERNING BOARD POLICIES

E 9270 (b)

CONFLICT OF INTEREST (continued)

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS the Dehesa School District has recently reviewed its positions, and the duties of each position, and has determined that (changes) to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the district's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the Dehesa School District Governing Board adopts the following Conflict of Interest Code including its Appendix of D

PASSED AND ADOPTED THIS 8th day of September, 2016 at a meeting, by the following vote:

Ayes:

Nays:

Absent:

Abstain:

Clerk of the Board

**Conflict of Interest Code of
the Dehesa School District
(Continued)**

The provisions of 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with the attached Appendix specifying designated positions and disclosure categories, are incorporated by reference and shall constitute the district's conflict of interest code.

Governing Board members and designated employees shall file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed in the attached Appendix. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

APPENDIX

1. Category 1: A person designated Category 1 shall disclose:
 - a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.
 - b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the district, are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district, or manufacture or sell supplies, books, machinery, or equipment of the type used by the district.

2. Category 2: A person designated Category 2 shall disclose:
 - a. Investments or business positions in or income from sources which are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs.
 - b. Investments or business positions in or income from sources which manufacture or sell supplies, books, machinery, or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

Designated Position

Disclosure Category

Governing Board Members	1
Superintendent of Schools	1
Chief Business Official	1
Principal	2

CONFLICT OF INTEREST EXHIBIT (continued)

Disclosures for Consultants

Note: The definition of designated employees in Government Code 82019 includes consultants. To preclude amending the code whenever retaining a consultant in a decision-making capacity, the following section provides that the Superintendent or designee shall make case-by-case determinations of the disclosures necessary, depending on the range of duties to be performed by the consultant.

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

1. Approve a rate, rule, or regulation
2. Adopt or enforce a law
3. Issue, deny, suspend, or revoke a permit, license, application, certificate, approval, order, or similar authorization or entitlement
4. Authorize the district to enter into, modify, or renew a contract that requires district approval
5. Grant district approval to a contract that requires district approval and in which the district is a party, or to the specifications for such a contract
6. Grant district approval to a plan, design, report, study, or similar item
7. Adopt or grant district approval of district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict of interest code. (2 CCR 18701)

DEHESA SCHOOL DISTRICT

To: Members of the Board

From: Nancy Hauer

Subject: **Personnel
Recommendations**

Meeting Date: September 8, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

The Governing Board is requested to approve/ratify the following personnel recommendations:

Personnel:

Certificated:

1. To accept the resignation/retirement of one certificated teacher effective 8/18/16.
2. To hire one certificated teacher effective 8/18/16. (To fill open position due to resignation/retirement.)

Classified:

Agenda Item #:VII.F.1-2